

## 2003-04 Child Nutrition Financials by School District

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District # District Name

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## **2003-04 Child Nutrition Financials by School District**

261 JEROME JOINT SCHOOL DISTRICT  
304 KAMIAH JOINT SCHOOL DISTRICT  
391 KELLOGG SCHOOL DISTRICT  
283 KENDRICK JOINT SCHOOL DISTRICT  
414 KIMBERLY SCHOOL DISTRICT  
274 KOOTENAI JOINT SCHOOL DISTRICT  
003 KUNA JOINT SCHOOL DISTRICT  
084 LAKE PEND OREILLE SCHOOL DISTRICT  
272 LAKELAND SCHOOL DISTRICT  
341 LAPWAI SCHOOL DISTRICT  
340 LEWISTON INDEPENDENT SCHOOL DISTRICT  
182 MACKAY JOINT SCHOOL DISTRICT  
321 MADISON SCHOOL DISTRICT  
021 MARSH VALLEY JOINT SCHOOL DISTRICT  
363 MARSING JOINT SCHOOL DISTRICT  
421 MCCALL-DONNELLY JOINT SCHOOL DISTRICT  
011 MEADOWS VALLEY SCHOOL DISTRICT  
136 MELBA JOINT SCHOOL DISTRICT  
002 MERIDIAN JOINT SCHOOL DISTRICT  
134 MIDDLETON SCHOOL DISTRICT  
433 MIDVALE SCHOOL DISTRICT  
331 MINIDOKA COUNTY JOINT SCHOOL DISTRICT  
281.1 MOSCOW CHARTER SCHOOL  
281 MOSCOW SCHOOL DISTRICT  
193 MOUNTAIN HOME SCHOOL DISTRICT  
392 MULLAN SCHOOL DISTRICT  
418 MURTAUGH JOINT SCHOOL DISTRICT  
131.1 NAMPA CHARTER SCHOOL  
131 NAMPA SCHOOL DISTRICT  
372 NEW PLYMOUTH SCHOOL DISTRICT  
302 NEZPERCE JOINT SCHOOL DISTRICT  
149 NORTH GEM SCHOOL DISTRICT  
135 NOTUS SCHOOL DISTRICT  
351 ONEIDA COUNTY SCHOOL DISTRICT  
171 OROFINO JOINT SCHOOL DISTRICT  
137 PARMA SCHOOL DISTRICT  
371 PAYETTE JOINT SCHOOL DISTRICT  
044 PLUMMER / WORLEY JOINT SCHOOL DISTRICT  
025 POCATELLO SCHOOL DISTRICT  
273 POST FALLS SCHOOL DISTRICT  
285 POTLATCH SCHOOL DISTRICT  
201 PRESTON JOINT SCHOOL DISTRICT  
281.2 RENAISSANCE CHARTER SCHOOL  
316 RICHFIELD SCHOOL DISTRICT  
252 RIRIE JOINT SCHOOL DISTRICT  
382 ROCKLAND SCHOOL DISTRICT  
291 SALMON SCHOOL DISTRICT  
060 SHELLEY JOINT SCHOOL DISTRICT  
312 SHOSHONE JOINT SCHOOL DISTRICT  
052 SNAKE RIVER SCHOOL DISTRICT  
150 SODA SPRINGS JOINT SCHOOL DISTRICT  
292 SOUTH LEMHI SCHOOL DISTRICT  
041 ST. MARIES JOINT SCHOOL DISTRICT  
322 SUGAR-SALEM JOINT SCHOOL DISTRICT

## **2003-04 Child Nutrition Financials by School District**

092 SWAN VALLEY ELEMENTARY SCHOOL DISTRICT  
401 TETON COUNTY SCHOOL DISTRICT  
416 THREE CREEK JOINT ELEMENTARY SCHOOL DISTRICT  
287 TROY SCHOOL DISTRICT  
411 TWIN FALLS SCHOOL DISTRICT  
262 VALLEY SCHOOL DISTRICT  
139 VALLIVUE SCHOOL DISTRICT  
393 WALLACE SCHOOL DISTRICT  
431 WEISER SCHOOL DISTRICT  
232 WENDELL SCHOOL DISTRICT  
083 WEST BONNER COUNTY SCHOOL DISTRICT  
253 WEST JEFFERSON SCHOOL DISTRICT  
202 WEST SIDE JOINT SCHOOL DISTRICT  
288 WHITEPINE JOINT SCHOOL DISTRICT  
133 WILDER SCHOOL DISTRICT

# Child Nutrition Financial Report

DISTRICT NAME: **ABERDEEN SCHOOL DISTRICT**  
 DISTRICT NUMBER: **058.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	735	212	669	393
416100 Meal Sales - Reimbursable	29,814	27,422	30,036	37,132	0
416200 Meal Sales - Non-reimbursable	9,234	7,976	6,918	5,832	0
416900 Other Food Sales	1,351	2,527	3,175	4,596	0
419900 Other Local Sales	14,788	12,189	30,254	0	45,298
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	146,686	146,707	166,014	173,473	164,081
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	16,238	15,362
<b>Total Revenues</b>	<b>201,873</b>	<b>197,556</b>	<b>236,609</b>	<b>237,940</b>	<b>225,134</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	75,192	71,131	95,298	95,373	89,728
710200 Food Services - Benefits	29,806	30,839	37,412	38,871	38,112
710300 Food Services - Purchased Services	2,009	4,478	2,298	1,411	979
710400 Food Services - Supplies / Materials	99,952	77,417	102,019	94,488	100,944
710500 Food Services - Capital Objects	2,614	1,642	4,807	50	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	2,416
<b>Total Expenditures</b>	<b>209,573</b>	<b>185,507</b>	<b>241,834</b>	<b>230,193</b>	<b>232,179</b>
<b>Balance Sheet</b>					
111000 Cash	33,797	35,533	38,551	41,386	36,346
112000 Investments	0	0	0	0	0
114000 Other Receivables	4,836	3,140	0	626	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	12,101	4,645	7,131	8,469	6,012
214000 Contracts Payable	0	0	0	7,788	0
217000 Salaries / Benefits Payable	15,348	10,795	13,412	0	11,624
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>11,184</b>	<b>23,233</b>	<b>18,008</b>	<b>25,755</b>	<b>18,710</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	17,464	15,459	20,153	19,183	19,348
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.64	1.50	0.89	1.34	0.97

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **AMERICAN FALLS JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **381.0**

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	397	856	267	0	0
416100 Meal Sales - Reimbursable	73,934	81,710	80,082	104,655	110,695
416200 Meal Sales - Non-reimbursable	34,173	13,104	13,067	11,199	17,249
416900 Other Food Sales	0	22,673	15,326	7,738	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	251,723	283,831	282,917	332,819	368,226
445900 Commodities and Other Federal Grants	36,102	41,450	35,354	36,813	44,747
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	22,083	20,553	27,612	42,121	31,045
<b>Total Revenues</b>	<b>418,412</b>	<b>464,177</b>	<b>454,625</b>	<b>535,345</b>	<b>571,962</b>

## Expenditures

710100 Food Services - Salaries	144,427	162,542	167,323	183,891	201,200
710200 Food Services - Benefits	61,396	60,494	77,966	77,650	83,470
710300 Food Services - Purchased Services	3,519	4,398	2,903	1,497	6,346
710400 Food Services - Supplies / Materials	205,951	225,209	242,498	265,661	271,270
710500 Food Services - Capital Objects	0	50	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>415,293</b>	<b>452,693</b>	<b>490,690</b>	<b>528,699</b>	<b>562,286</b>

## Balance Sheet

111000 Cash	53,570	31,912	10,421	43,461	45,090
112000 Investments	0	0	0	0	0
114000 Other Receivables	9,916	48,397	41,703	12,613	21,340
115000 Inventories	4,887	5,024	3,169	5,037	6,484
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	3,515	5,970	5,999	4,921	7,172
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	24,796	27,817	33,813	34,063	33,939
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	4,887	5,024	3,169	0	6,484
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>35,175</b>	<b>46,522</b>	<b>12,312</b>	<b>22,127</b>	<b>25,319</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	34,608	37,724	40,891	44,058	46,857
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.02	1.23	0.30	0.50	0.54
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **AVERY SCHOOL DISTRICT**  
 DISTRICT NUMBER: **394.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	440	298	703	850	388
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	631	360	12	15	391
<b>Total Revenues</b>	<b>1,071</b>	<b>658</b>	<b>715</b>	<b>865</b>	<b>779</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	779
710400 Food Services - Supplies / Materials	1,071	658	715	865	0
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,071</b>	<b>658</b>	<b>715</b>	<b>865</b>	<b>779</b>

<b>Balance Sheet</b>					
111000 Cash	29	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	62	39	90	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	39	90	0	0
213000 Accounts Payable	91	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	89	55	60	72	65

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **BASIN SCHOOL DISTRICT**  
 DISTRICT NUMBER: **072.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	42,026	45,800	38,541	44,518	50,075
416200 Meal Sales - Non-reimbursable	7,015	0	3,208	3,134	3,832
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	59,247	61,655	52,690	65,554	73,457
445900 Commodities and Other Federal Grants	6,479	0	5,513	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	15,000	16,000	15,000	15,000	18,000
<b>Total Revenues</b>	<b>129,767</b>	<b>123,455</b>	<b>114,952</b>	<b>128,206</b>	<b>145,364</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	52,563	51,693	43,801	41,240	48,842
710200 Food Services - Benefits	20,626	21,091	18,863	18,984	28,379
710300 Food Services - Purchased Services	0	0	0	0	2,500
710400 Food Services - Supplies / Materials	49,769	51,927	54,989	61,684	66,190
710500 Food Services - Capital Objects	0	0	0	5,000	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>122,958</b>	<b>124,711</b>	<b>117,653</b>	<b>126,908</b>	<b>145,911</b>
<b>Balance Sheet</b>					
111000 Cash	8,280	7,024	4,323	5,621	5,074
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>8,280</b>	<b>7,024</b>	<b>4,323</b>	<b>5,621</b>	<b>5,074</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	10,247	10,393	9,804	10,576	12,159
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.81	0.68	0.44	0.53	0.42

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: BEAR LAKE COUNTY SCHOOL DISTRICT  
DISTRICT NUMBER: 033.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	121	147	88	62	23
416100 Meal Sales - Reimbursable	106,860	114,577	110,955	108,220	104,952
416200 Meal Sales - Non-reimbursable	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	167,500	140,774	167,188	174,127	167,375
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>274,481</b>	<b>255,498</b>	<b>278,231</b>	<b>282,409</b>	<b>272,350</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	141,627	106,408	111,091	102,285	106,479
710200 Food Services - Benefits	21,521	28,076	27,755	31,903	35,664
710300 Food Services - Purchased Services	346	-12	1,050	519	232
710400 Food Services - Supplies / Materials	112,952	115,861	141,525	131,810	129,315
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>276,446</b>	<b>250,333</b>	<b>281,421</b>	<b>266,517</b>	<b>271,690</b>
<b>Balance Sheet</b>					
111000 Cash	11,960	16,641	14,205	30,855	32,505
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	134	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	322	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	46
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	24,204	23,854	24,796	25,232	26,176
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-12,244</b>	<b>-7,079</b>	<b>-10,269</b>	<b>5,623</b>	<b>6,283</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	23,037	20,861	23,452	22,210	22,641
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.53	-0.34	-0.44	0.25	0.28

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **BLACKFOOT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **055.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	1,897	2,127	601	453	167
416100 Meal Sales - Reimbursable	243,873	236,463	234,131	239,910	218,266
416200 Meal Sales - Non-reimbursable	18,568	18,000	19,301	2,658	17,718
416900 Other Food Sales	4,525	33,899	37,179	34,339	34,617
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	708,941	729,066	762,154	843,087	891,014
445900 Commodities and Other Federal Grants	66,721	82,639	89,759	90,992	87,580
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	86,921	60,909	76,836	82,769	77,371
<b>Total Revenues</b>	<b>1,131,446</b>	<b>1,163,103</b>	<b>1,219,961</b>	<b>1,294,208</b>	<b>1,326,733</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	362,204	380,684	402,542	401,193	396,133
710200 Food Services - Benefits	197,405	174,757	203,651	207,416	186,032
710300 Food Services - Purchased Services	15,257	8,121	11,044	16,541	34,245
710400 Food Services - Supplies / Materials	465,335	507,894	539,536	508,031	558,605
710500 Food Services - Capital Objects	91,245	61,541	67,383	66,673	92,902
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,131,446</b>	<b>1,132,997</b>	<b>1,224,156</b>	<b>1,199,854</b>	<b>1,267,917</b>

<b>Balance Sheet</b>					
111000 Cash	43,591	2,392	8,796	73,046	119,125
112000 Investments	0	0	0	0	0
114000 Other Receivables	45,856	112,133	131,894	138,473	141,074
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	25,998	0	0
213000 Accounts Payable	10,388	9,943	11,712	16,188	10,165
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	79,059	74,476	77,069	75,066	70,953
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>30,106</b>	<b>25,911</b>	<b>120,265</b>	<b>179,081</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	94,287	94,416	102,013	99,988	105,660

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.32	0.25	1.20	1.69

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **BLAINE COUNTY SCHOOL DISTRICT**  
 DISTRICT NUMBER: **061.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	126	98	177	24	88
416100 Meal Sales - Reimbursable	276,106	306,017	310,982	303,609	446,921
416200 Meal Sales - Non-reimbursable	0	0	0	0	732
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	14,456	521
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	158,533	179,070	204,819	233,264	262,370
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	63,179	81,218	76,754	108,988	309,923
<b>Total Revenues</b>	<b>497,944</b>	<b>566,403</b>	<b>592,732</b>	<b>660,341</b>	<b>1,020,555</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	219,025	240,432	264,435	299,993	220,770
710200 Food Services - Benefits	91,124	99,242	113,632	127,443	102,606
710300 Food Services - Purchased Services	4,750	6,176	3,486	5,076	641,318
710400 Food Services - Supplies / Materials	183,045	215,966	209,864	226,933	17,519
710500 Food Services - Capital Objects	0	4,702	1,200	896	38,342
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>497,944</b>	<b>566,518</b>	<b>592,617</b>	<b>660,341</b>	<b>1,020,555</b>
<b>Balance Sheet</b>					
111000 Cash	39,306	0	0	0	81,732
112000 Investments	0	0	0	0	0
114000 Other Receivables	586	48,353	60,556	57,011	0
115000 Inventories	7,669	9,966	13,611	13,501	25,813
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	4,271	7,127	3,764	0
213000 Accounts Payable	-239	1,227	6,295	411	27,768
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	40,131	42,970	47,134	52,749	45,314
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	87	8,650
234000 Other Non-Current Liabilities	7,669	9,966	13,611	13,501	25,813
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>-115</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	41,495	47,210	49,385	55,028	85,046
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **BLISS JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **234.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	13,255	15,247	12,511	20,125	13,923
416200 Meal Sales - Non-reimbursable	2,593	3,662	6,212	0	795
416900 Other Food Sales	283	0	0	0	4,388
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	664	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	40,057	40,637	41,859	57,172	57,947
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	3,222	0	2,937	597	3,133
<b>Total Revenues</b>	<b>59,410</b>	<b>60,210</b>	<b>63,519</b>	<b>77,894</b>	<b>80,186</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	14,912	15,766	14,180	20,490	19,729
710200 Food Services - Benefits	6,864	7,733	7,189	10,839	9,415
710300 Food Services - Purchased Services	960	83	0	36,352	2,232
710400 Food Services - Supplies / Materials	30,797	28,010	37,737	995	39,164
710500 Food Services - Capital Objects	0	0	0	1,435	2,640
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>53,533</b>	<b>51,592</b>	<b>59,106</b>	<b>70,111</b>	<b>73,180</b>
<b>Balance Sheet</b>					
111000 Cash	21,721	26,797	28,653	41,917	38,295
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	8,283	7,112	6,065	1,957
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	8,987	15,387	11,753	11,288	0
213000 Accounts Payable	2,225	0	2,383	2,704	3,834
214000 Contracts Payable	0	0	0	4,578	0
217000 Salaries / Benefits Payable	1,911	2,477	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>8,598</b>	<b>17,216</b>	<b>21,629</b>	<b>29,412</b>	<b>36,418</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	4,461	4,299	4,926	5,843	6,098
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.93	4.00	4.39	5.03	5.97

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **BOISE INDEPENDENT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **001.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	92,905	139,618	112,369	83,273	48,289
416100 Meal Sales - Reimbursable	2,560,255	2,731,846	2,663,754	2,586,872	2,890,454
416200 Meal Sales - Non-reimbursable	199,727	172,779	255,880	191,006	78,346
416900 Other Food Sales	80,060	122,007	147,034	143,336	157,035
419900 Other Local Sales	0	0	50	2,108	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	369,866	405,956	404,317	438,416	0
445500 Federal Reimbursement	2,634,937	2,810,733	3,178,121	3,247,286	443,927
445900 Commodities and Other Federal Grants	23,600	64,478	73,639	66,803	3,484,683
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>5,961,350</b>	<b>6,447,417</b>	<b>6,835,164</b>	<b>6,759,100</b>	<b>7,102,734</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	2,424,659	2,654,107	2,791,155	2,867,568	2,812,558
710200 Food Services - Benefits	772,977	839,540	909,241	1,030,173	1,111,531
710300 Food Services - Purchased Services	159,176	184,537	186,860	210,201	440,219
710400 Food Services - Supplies / Materials	2,255,799	2,585,592	2,518,270	2,351,729	2,621,118
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	79,736	81,896	84,006	98,224	87,012
<b>Total Expenditures</b>	<b>5,692,347</b>	<b>6,345,672</b>	<b>6,489,532</b>	<b>6,557,895</b>	<b>7,072,438</b>

<b>Balance Sheet</b>					
111000 Cash	0	2,547,263	0	0	0
112000 Investments	2,455,895	0	2,361,329	2,731,298	2,674,169
114000 Other Receivables	57,757	59,666	627,226	393,601	461,751
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	43,836	29,196	38,946	34,812	22,286
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	418,744	452,868	482,780	521,046	514,297
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	130,613	102,661	98,993	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>1,920,459</b>	<b>2,022,204</b>	<b>2,367,836</b>	<b>2,569,041</b>	<b>2,599,337</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	474,362	528,806	540,794	546,491	589,370

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.05	3.82	4.38	4.70	4.41

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **BONNEVILLE JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **093.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	4,265	3,856	2,373	1,406	668
416100 Meal Sales - Reimbursable	413,053	467,010	492,605	497,937	506,202
416200 Meal Sales - Non-reimbursable	308,394	355,548	397,135	423,496	494,324
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	20
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	770,618	778,818	696,554	888,262	984,559
445900 Commodities and Other Federal Grants	0	0	104,058	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	89,382	88,937	170,739	75,047	81,553
<b>Total Revenues</b>	<b>1,585,712</b>	<b>1,694,169</b>	<b>1,863,464</b>	<b>1,886,148</b>	<b>2,067,326</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	463,247	492,343	516,975	531,492	600,863
710200 Food Services - Benefits	212,052	228,793	244,220	257,483	285,571
710300 Food Services - Purchased Services	138,469	100,384	206,120	136,616	8,954
710400 Food Services - Supplies / Materials	773,180	872,684	864,579	982,653	1,015,420
710500 Food Services - Capital Objects	0	0	0	0	60,538
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	20,199
<b>Total Expenditures</b>	<b>1,586,948</b>	<b>1,694,204</b>	<b>1,831,894</b>	<b>1,908,244</b>	<b>1,991,545</b>

<b>Balance Sheet</b>					
111000 Cash	76,879	0	135,317	95,883	14,683
112000 Investments	0	0	0	0	0
114000 Other Receivables	211,577	106,518	132,191	26,983	167,055
115000 Inventories	36,506	36,471	68,041	33,335	31,508
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	188,302	6,092	0	0	-217
213000 Accounts Payable	13,349	13,612	177,560	21,753	0
214000 Contracts Payable	0	0	89,948	0	0
217000 Salaries / Benefits Payable	86,805	86,814	0	88,503	91,737
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	36,506	36,471	68,041	33,335	31,508
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,610</b>	<b>90,218</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	132,246	141,184	152,658	159,020	165,962

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.08	0.54

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **BOUNDARY COUNTY SCHOOL DISTRICT**  
 DISTRICT NUMBER: **101.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	62,955	76,713	77,220	79,098	132,470
416200 Meal Sales - Non-reimbursable	2,501	2,984	3,541	1,701	0
416900 Other Food Sales	47,637	51,178	48,035	49,417	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	204,015	248,381	246,811	293,063	349,299
445900 Commodities and Other Federal Grants	0	0	19,576	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	45,430	25,750	0	7,796	0
<b>Total Revenues</b>	<b>362,538</b>	<b>405,006</b>	<b>395,183</b>	<b>431,075</b>	<b>481,769</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	131,668	144,440	139,722	140,213	171,183
710200 Food Services - Benefits	37,870	41,967	41,119	44,386	42,077
710300 Food Services - Purchased Services	3,878	4,423	5,112	12,343	9,499
710400 Food Services - Supplies / Materials	176,762	200,132	208,110	219,195	235,749
710500 Food Services - Capital Objects	12,360	10,281	4,288	15,135	6,431
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>362,538</b>	<b>401,243</b>	<b>398,351</b>	<b>431,272</b>	<b>464,939</b>

<b>Balance Sheet</b>					
111000 Cash	7,624	4,968	5,252	3,791	17,413
112000 Investments	0	0	0	0	0
114000 Other Receivables	1,191	6,202	41,535	2,539	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	5,768	43,165	3,592	0
213000 Accounts Payable	8,815	1,639	3,027	2,340	185
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>3,763</b>	<b>595</b>	<b>398</b>	<b>17,228</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	30,212	33,437	33,196	35,939	38,745

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.11	0.02	0.01	0.44

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **BRUNEAU-GRAND VIEW JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **365.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	37,136	33,552	34,716	32,460	29,653
416200 Meal Sales - Non-reimbursable	7,726	9,658	9,931	9,836	9,994
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	968	179	0	90	2,212
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	87,613	88,433	84,840	92,162	111,817
445900 Commodities and Other Federal Grants	12,957	16,145	14,484	0	15,717
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	8,000	8,000	0	0	0
<b>Total Revenues</b>	<b>154,400</b>	<b>155,967</b>	<b>143,971</b>	<b>134,548</b>	<b>169,393</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	67,780	73,014	68,600	83,265	60,284
710200 Food Services - Benefits	7,484	8,196	9,044	9,057	8,535
710300 Food Services - Purchased Services	855	174	692	1,341	1,782
710400 Food Services - Supplies / Materials	73,875	86,711	64,983	50,267	70,252
710500 Food Services - Capital Objects	1,000	0	0	120	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>150,994</b>	<b>168,095</b>	<b>143,319</b>	<b>144,050</b>	<b>140,853</b>

<b>Balance Sheet</b>					
111000 Cash	19,195	3,356	4,790	0	27,314
112000 Investments	0	0	0	0	0
114000 Other Receivables	4,255	5,603	0	5,830	5,000
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	977	301	993	616	418
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	9,288	7,602	2,090	13,010	11,152
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>13,185</b>	<b>1,056</b>	<b>1,707</b>	<b>-7,796</b>	<b>20,744</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	12,583	14,008	11,943	12,004	11,738

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.05	0.08	0.14	-0.65	1.77

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **BUHL JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **412.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	1,588	1,587	1,175	946	1,025
416100 Meal Sales - Reimbursable	74,844	79,383	74,362	76,152	69,457
416200 Meal Sales - Non-reimbursable	9,457	0	11,023	9,850	8,984
416900 Other Food Sales	0	9,907	29,389	25,416	23,614
419900 Other Local Sales	30,259	25,181	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	198,297	214,030	227,130	247,527	257,116
445900 Commodities and Other Federal Grants	17,562	21,229	23,810	0	21,102
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>332,007</b>	<b>351,317</b>	<b>366,889</b>	<b>359,891</b>	<b>381,298</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	129,473	130,200	138,157	143,369	149,210
710200 Food Services - Benefits	0	0	0	0	0
710300 Food Services - Purchased Services	4,730	8,312	188,150	5,728	16,856
710400 Food Services - Supplies / Materials	198,102	207,399	24,899	196,103	206,759
710500 Food Services - Capital Objects	3,113	607	5,500	3,850	3,548
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>335,418</b>	<b>346,518</b>	<b>356,706</b>	<b>349,050</b>	<b>376,373</b>
<b>Balance Sheet</b>					
111000 Cash	59,339	64,522	74,705	85,546	90,471
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>59,339</b>	<b>64,522</b>	<b>74,705</b>	<b>85,546</b>	<b>90,471</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	27,952	28,877	29,726	29,088	31,364
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.12	2.23	2.51	2.94	2.88

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: BUTTE COUNTY SCHOOL DISTRICT  
DISTRICT NUMBER: 111.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	43,537	38,023	39,609	36,288	38,562
416200 Meal Sales - Non-reimbursable	2,741	3,703	3,938	2,317	9,442
416900 Other Food Sales	0	0	0	6,255	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	467	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	77,305	65,978	94,283	124,055	134,552
445900 Commodities and Other Federal Grants	0	12,564	11,142	12,296	13,508
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	9,557	6,106	40,292	0	5,664
<b>Total Revenues</b>	<b>133,140</b>	<b>126,841</b>	<b>189,264</b>	<b>181,211</b>	<b>201,728</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	51,930	31,763	8,391	0	51,140
710200 Food Services - Benefits	14,699	8,550	903	200	17,082
710300 Food Services - Purchased Services	16	29,817	147,067	156,150	14,689
710400 Food Services - Supplies / Materials	66,441	72,691	13,839	13,508	85,967
710500 Food Services - Capital Objects	491	5,624	655	0	1,323
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>133,577</b>	<b>148,445</b>	<b>170,855</b>	<b>169,858</b>	<b>170,201</b>

<b>Balance Sheet</b>					
111000 Cash	9,556	0	13,630	22,287	50,270
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	10,399	17,472	3,855
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	18,361	0	0	0
213000 Accounts Payable	63	48	24,029	28,406	391
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	6,298	0	0	0	10,854
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>3,195</b>	<b>-18,409</b>	<b>0</b>	<b>11,353</b>	<b>42,880</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	11,131	12,370	14,238	14,155	14,183

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.29	-1.49	0.00	0.80	3.02

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: CALDWELL SCHOOL DISTRICT  
DISTRICT NUMBER: 132.0

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	259,926	276,740	294,070	284,811	271,731
416200 Meal Sales - Non-reimbursable	23,637	22,621	29,756	26,771	27,962
416900 Other Food Sales	30,977	28,318	27,410	22,034	28,354
419900 Other Local Sales	79,854	67,879	56,900	43,549	51,480
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	1,130,631	1,283,747	1,377,055	1,489,195	1,632,722
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	83,035	81,000	134,443	134,910	123,762
<b>Total Revenues</b>	<b>1,608,060</b>	<b>1,760,305</b>	<b>1,919,634</b>	<b>2,001,270</b>	<b>2,136,011</b>

## Expenditures

710100 Food Services - Salaries	530,447	588,645	669,373	686,757	722,833
710200 Food Services - Benefits	183,720	228,544	248,934	272,311	311,415
710300 Food Services - Purchased Services	34,943	72,299	56,833	49,282	58,696
710400 Food Services - Supplies / Materials	754,988	776,491	871,869	907,525	1,017,262
710500 Food Services - Capital Objects	79,615	26,959	25,048	42,742	14,490
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	42,500	42,500	42,500	42,500	18,500
<b>Total Expenditures</b>	<b>1,626,213</b>	<b>1,735,438</b>	<b>1,914,557</b>	<b>2,001,117</b>	<b>2,143,196</b>

## Balance Sheet

111000 Cash	177,132	168,464	9,639	196,321	211,907
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	29,518	203,794	15,843	1,191
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	1,367	2,522	307	1,683	5,322
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	61,033	51,681	60,293	55,256	112,884
218000 Payroll Withholding	48,562	52,742	56,719	58,957	5,809
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>66,170</b>	<b>91,037</b>	<b>96,114</b>	<b>96,268</b>	<b>89,083</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	135,518	144,620	159,546	166,760	178,600
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.49	0.63	0.60	0.58	0.50
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: CAMAS COUNTY SCHOOL DISTRICT  
DISTRICT NUMBER: 121.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	83	81	22	2	0
416100 Meal Sales - Reimbursable	14,914	14,472	16,154	13,766	13,507
416200 Meal Sales - Non-reimbursable	3,328	0	2,766	0	0
416900 Other Food Sales	0	1,348	0	3,925	3,242
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	300
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	13,280	16,243	10,159	16,193	20,405
445900 Commodities and Other Federal Grants	3,185	0	3,572	4,337	4,037
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	139,895
<b>Total Revenues</b>	<b>34,790</b>	<b>32,144</b>	<b>32,673</b>	<b>38,223</b>	<b>181,386</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	27,293	29,238	32,170	29,278	29,633
710200 Food Services - Benefits	6,143	7,332	6,494	8,657	9,482
710300 Food Services - Purchased Services	0	0	0	0	0
710400 Food Services - Supplies / Materials	19,262	18,092	20,119	20,919	20,458
710500 Food Services - Capital Objects	0	0	1,916	551	207
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>52,698</b>	<b>54,662</b>	<b>60,699</b>	<b>59,405</b>	<b>59,780</b>

<b>Balance Sheet</b>					
111000 Cash	0	4,854	4,867	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	4,883	1,585	3,458	2,312	6,287
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	49,440	73,408	103,533	117,865	0
213000 Accounts Payable	441	249	0	121	124
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	4,726	5,025	5,061	5,777	6,008
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-49,724</b>	<b>-72,243</b>	<b>-100,269</b>	<b>-121,451</b>	<b>155</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	4,392	4,555	5,058	4,950	4,982

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-11.32	-15.86	-19.82	-24.54	0.03

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: CAMBRIDGE JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 432.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	21,360	25,596	0	0	10,453
416200 Meal Sales - Non-reimbursable	1,357	1,599	23,642	18,383	4,592
416900 Other Food Sales	0	0	0	1,028	1,044
419900 Other Local Sales	126	148	0	67	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	28,006	26,390	33,245	32,617	41,801
445900 Commodities and Other Federal Grants	5,192	6,565	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	12,103	5,348	0	6,150	0
<b>Total Revenues</b>	<b>68,144</b>	<b>65,646</b>	<b>56,887</b>	<b>58,245</b>	<b>57,890</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	31,007	29,955	27,388	28,327	30,224
710200 Food Services - Benefits	10,269	10,829	6,465	11,404	8,053
710300 Food Services - Purchased Services	1,098	109	217	167	371
710400 Food Services - Supplies / Materials	25,770	24,753	18,046	23,118	19,242
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>68,144</b>	<b>65,646</b>	<b>52,116</b>	<b>63,016</b>	<b>57,890</b>
<b>Balance Sheet</b>					
111000 Cash	6,266	5,891	11,425	5,425	5,594
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	53	152	161	167	161
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	6,213	5,739	6,493	5,258	5,433
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>4,771</b>	<b>0</b>	<b>0</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	5,679	5,471	4,343	5,251	4,824
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	1.10	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **CASCADE SCHOOL DISTRICT**  
 DISTRICT NUMBER: **422.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	6,001
416100 Meal Sales - Reimbursable	17,504	19,875	18,550	19,678	19,090
416200 Meal Sales - Non-reimbursable	0	0	0	0	0
416900 Other Food Sales	3,009	4,089	3,612	3,265	2,948
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	54,439	54,452	50,438	51,434	49,668
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	7,096	8,000	13,000	30,000	10,000
<b>Total Revenues</b>	<b>82,048</b>	<b>86,416</b>	<b>85,600</b>	<b>104,377</b>	<b>87,707</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	34,188	33,789	36,689	38,441	37,825
710200 Food Services - Benefits	12,593	11,973	14,111	16,015	16,494
710300 Food Services - Purchased Services	1,212	1,389	1,414	1,283	1,201
710400 Food Services - Supplies / Materials	31,925	35,211	32,637	32,917	31,325
710500 Food Services - Capital Objects	0	0	0	0	1,188
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>79,918</b>	<b>82,362</b>	<b>84,851</b>	<b>88,656</b>	<b>88,033</b>
<b>Balance Sheet</b>					
111000 Cash	0	0	0	15,124	8,821
112000 Investments	0	0	0	0	0
114000 Other Receivables	223	0	6,634	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	12,719	8,114	13,446	0	0
213000 Accounts Payable	50	17	1,532	0	1,217
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	5,605	5,619	5,966	12,203	6,519
218000 Payroll Withholding	962	0	0	1,510	0
221000 Deferred Revenue	0	1,309	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-19,113</b>	<b>-15,059</b>	<b>-14,310</b>	<b>1,411</b>	<b>1,085</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	6,660	6,864	7,071	7,388	7,336
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.87	-2.19	-2.02	0.19	0.15

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: CASSIA COUNTY JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 151.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	2,397	2,344	2,418	3,590	4,436
416100 Meal Sales - Reimbursable	293,109	302,726	288,274	276,436	268,412
416200 Meal Sales - Non-reimbursable	45,706	36,861	37,503	34,599	41,029
416900 Other Food Sales	-154	-70	151	29	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	740,951	798,586	747,067	782,910	918,669
445900 Commodities and Other Federal Grants	0	0	107,948	121,381	104,798
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	25
460000 Transfers In	68,700	128,898	84,679	82,264	85,106
<b>Total Revenues</b>	<b>1,150,709</b>	<b>1,269,345</b>	<b>1,268,040</b>	<b>1,301,209</b>	<b>1,422,475</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	435,668	473,454	505,408	499,162	517,356
710200 Food Services - Benefits	189,613	207,773	223,669	219,346	226,223
710300 Food Services - Purchased Services	1,102	1,794	2,816	3,641	4,005
710400 Food Services - Supplies / Materials	412,963	493,474	516,036	528,506	582,298
710500 Food Services - Capital Objects	4,045	2,359	780	5,711	2,863
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	33,500	55,000	0	0	0
<b>Total Expenditures</b>	<b>1,076,891</b>	<b>1,233,854</b>	<b>1,248,709</b>	<b>1,256,366</b>	<b>1,332,745</b>
<b>Balance Sheet</b>					
111000 Cash	85,963	131,194	0	0	0
112000 Investments	0	0	0	193,859	293,716
114000 Other Receivables	450	460	171,637	17,060	18,231
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	11,547	0	0
213000 Accounts Payable	0	0	0	9,133	15,892
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	59,705	64,481	70,811	68,619	71,479
218000 Payroll Withholding	26,306	31,280	34,056	33,101	34,780
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>402</b>	<b>35,893</b>	<b>55,223</b>	<b>100,066</b>	<b>189,796</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	89,741	102,821	104,059	104,697	111,062
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.35	0.53	0.96	1.71

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: CASTLEFORD JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 417.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	1,036	1,192	700	700	700
416100 Meal Sales - Reimbursable	30,608	26,814	23,457	20,737	20,959
416200 Meal Sales - Non-reimbursable	3,116	4,024	2,773	2,178	2,404
416900 Other Food Sales	231	264	157	1,552	763
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	72,433	67,147	79,217	80,777	81,666
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	6,000	6,536	8,500	9,000	9,500
<b>Total Revenues</b>	<b>113,424</b>	<b>105,977</b>	<b>114,804</b>	<b>114,944</b>	<b>115,992</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	41,025	44,166	42,492	44,551	48,620
710200 Food Services - Benefits	11,363	12,625	14,015	15,629	18,176
710300 Food Services - Purchased Services	1,506	2,001	1,454	4,692	2,540
710400 Food Services - Supplies / Materials	41,866	38,636	44,234	44,928	54,444
710500 Food Services - Capital Objects	18,046	3,331	2,478	2,470	20,756
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>113,806</b>	<b>100,759</b>	<b>104,673</b>	<b>112,270</b>	<b>144,536</b>

<b>Balance Sheet</b>					
111000 Cash	29,979	32,147	41,820	42,984	14,224
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	90	0	0	0
115000 Inventories	4,254	7,214	7,762	9,272	9,488
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	4,254	7,214	7,762	9,272	9,488
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>29,979</b>	<b>32,237</b>	<b>41,820</b>	<b>42,984</b>	<b>14,224</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	9,484	8,397	8,723	9,356	12,045

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.16	3.84	4.79	4.59	1.18

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: CHALLIS JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 181.0

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	52,589	42,164	37,768	37,883	35,996
416200 Meal Sales - Non-reimbursable	3,120	2,926	3,156	3,095	8,846
416900 Other Food Sales	312	420	295	388	571
419900 Other Local Sales	20	5	5	30	35
439000 Other State Revenue	0	966	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	42,409	45,390	51,825	49,121	36,284
445900 Commodities and Other Federal Grants	5,932	5,586	6,565	6,367	4,043
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	5,111	5,466	5,458	11,813	15,992
<b>Total Revenues</b>	<b>109,493</b>	<b>102,923</b>	<b>105,072</b>	<b>108,697</b>	<b>101,767</b>

## Expenditures

710100 Food Services - Salaries	37,953	40,915	39,185	40,026	34,605
710200 Food Services - Benefits	12,246	13,224	13,647	14,234	12,963
710300 Food Services - Purchased Services	241	292	220	365	698
710400 Food Services - Supplies / Materials	51,903	52,243	56,240	52,642	53,307
710500 Food Services - Capital Objects	46	87	173	126	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>102,389</b>	<b>106,761</b>	<b>109,465</b>	<b>107,393</b>	<b>101,573</b>

## Balance Sheet

111000 Cash	11,209	9,239	5,290	458	876
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	6,289	15,992
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	10,912
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	3,949	5,817	6,261	6,414	5,429
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>7,260</b>	<b>3,422</b>	<b>-971</b>	<b>333</b>	<b>527</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	8,532	8,897	9,122	8,949	8,464
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.85	0.38	-0.11	0.04	0.06
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **CLARK COUNTY JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **161.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	209	183	96	82	98
416100 Meal Sales - Reimbursable	11,547	10,242	7,928	9,368	9,915
416200 Meal Sales - Non-reimbursable	0	0	858	0	0
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	38,245	46,497	46,218	50,611	51,389
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	22,683	23,534	0	0	30,545
<b>Total Revenues</b>	<b>72,684</b>	<b>80,456</b>	<b>55,100</b>	<b>60,061</b>	<b>91,947</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	22,683	23,534	0	0	25,882
710200 Food Services - Benefits	0	0	0	0	10,663
710300 Food Services - Purchased Services	18,723	26,334	18,298	35,918	13,964
710400 Food Services - Supplies / Materials	25,414	31,560	26,508	25,882	30,239
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>66,820</b>	<b>81,428</b>	<b>44,806</b>	<b>61,800</b>	<b>80,748</b>

<b>Balance Sheet</b>					
111000 Cash	10,560	9,588	19,881	18,141	29,340
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>10,560</b>	<b>9,588</b>	<b>19,881</b>	<b>18,141</b>	<b>29,340</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	5,568	6,786	3,734	5,150	6,729

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.90	1.41	5.32	3.52	4.36

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **COEUR D' ALENE SCHOOL DISTRICT**  
 DISTRICT NUMBER: **271.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	814,940	877,133	908,579	927,744	955,176
416200 Meal Sales - Non-reimbursable	288,288	293,139	287,845	277,684	285,173
416900 Other Food Sales	62,763	59,544	53,707	64,862	54,094
419900 Other Local Sales	75	0	0	0	21,923
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	1,031,334	1,071,583	1,204,551	1,293,656	1,196,871
445900 Commodities and Other Federal Grants	0	127,004	111,946	67,920	295,216
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	105,000	130,000	126,116	158,186	142,750
<b>Total Revenues</b>	<b>2,302,400</b>	<b>2,558,403</b>	<b>2,692,744</b>	<b>2,790,052</b>	<b>2,951,203</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	787,215	884,796	881,187	892,270	941,424
710200 Food Services - Benefits	246,673	290,649	276,794	279,664	348,294
710300 Food Services - Purchased Services	60,921	48,430	32,290	57,458	60,104
710400 Food Services - Supplies / Materials	1,207,951	1,394,056	1,447,749	1,434,626	1,603,880
710500 Food Services - Capital Objects	48,496	6,951	22,579	25,508	16,670
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	32,820	58,493
<b>Total Expenditures</b>	<b>2,351,256</b>	<b>2,624,882</b>	<b>2,660,599</b>	<b>2,722,346</b>	<b>3,028,865</b>

<b>Balance Sheet</b>					
111000 Cash	1,100	88,749	1,100	181,034	107,563
112000 Investments	0	0	0	0	0
114000 Other Receivables	176,218	50,912	199,352	67,919	71,698
115000 Inventories	105,477	99,745	87,541	85,045	96,316
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	25,650	0	0
213000 Accounts Payable	0	166	6,006	7,301	19,283
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	103,250	123,039	108,246	112,078	118,563
218000 Payroll Withholding	0	3,135	2,880	1,702	2,476
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>179,545</b>	<b>113,066</b>	<b>145,211</b>	<b>212,917</b>	<b>135,255</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	195,938	218,740	221,717	226,862	252,405

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.92	0.52	0.65	0.94	0.54

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: COTTONWOOD JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 242.0

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	142	112	26	6	5
416100 Meal Sales - Reimbursable	68,055	62,855	57,504	51,591	48,293
416200 Meal Sales - Non-reimbursable	5,537	7,432	7,800	7,438	7,070
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	1,591	1,770	1,790	2,280	2,031
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	70,940	89,983	107,170	111,983	144,380
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>146,265</b>	<b>162,152</b>	<b>174,290</b>	<b>173,298</b>	<b>201,779</b>

## Expenditures

710100 Food Services - Salaries	50,098	54,617	58,659	62,424	70,710
710200 Food Services - Benefits	31,676	34,341	38,516	35,166	48,006
710300 Food Services - Purchased Services	0	0	305	590	48
710400 Food Services - Supplies / Materials	66,156	66,408	74,014	73,053	90,908
710500 Food Services - Capital Objects	0	818	131	0	5,097
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>147,930</b>	<b>156,184</b>	<b>171,625</b>	<b>171,233</b>	<b>214,769</b>

## Balance Sheet

111000 Cash	17,825	26,614	16,579	31,929	22,032
112000 Investments	0	0	0	0	0
114000 Other Receivables	1,604	0	14,524	1,995	1,780
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	248	911	307
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	14,643	15,860	17,436	17,529	21,011
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>4,786</b>	<b>10,754</b>	<b>13,419</b>	<b>15,484</b>	<b>2,494</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	12,328	13,015	14,302	14,269	17,897
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.39	0.83	0.94	1.09	0.14
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **COUNCIL SCHOOL DISTRICT**  
 DISTRICT NUMBER: **013.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	32,297	31,482	32,161	29,950	30,696
416200 Meal Sales - Non-reimbursable	4,313	3,883	3,600	4,461	4,978
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	46,380	54,160	56,200	69,105	80,690
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	5,000	0	0
<b>Total Revenues</b>	<b>82,990</b>	<b>89,525</b>	<b>96,961</b>	<b>103,516</b>	<b>116,364</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	38,232	39,402	37,962	34,424	41,762
710200 Food Services - Benefits	10,841	10,880	10,994	9,070	9,658
710300 Food Services - Purchased Services	11	37	210	21	266
710400 Food Services - Supplies / Materials	34,406	44,950	47,109	58,480	62,753
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>83,490</b>	<b>95,269</b>	<b>96,275</b>	<b>101,995</b>	<b>114,439</b>

<b>Balance Sheet</b>					
111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	3,834	0	6,970	11,931	16,614
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	3,813	5,742	12,026	13,264	15,611
213000 Accounts Payable	19	0	0	2,202	2,613
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>2</b>	<b>-5,742</b>	<b>-5,056</b>	<b>-3,535</b>	<b>-1,610</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	6,958	7,939	8,023	8,500	9,537

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	-0.72	-0.63	-0.42	-0.17

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **CULDESAC JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **342.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	25,165	31,528	22,889	22,541	23,462
416200 Meal Sales - Non-reimbursable	0	0	0	0	0
416900 Other Food Sales	0	418	1,663	1,628	1,604
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	26,844	25,329	27,769	30,463	41,189
445900 Commodities and Other Federal Grants	5,944	7,838	6,290	5,221	5,086
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>57,953</b>	<b>65,113</b>	<b>58,611</b>	<b>59,853</b>	<b>71,341</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	27,700	23,262	30,235	32,382	32,621
710200 Food Services - Benefits	0	2,467	0	0	0
710300 Food Services - Purchased Services	2,359	1,239	528	28	38
710400 Food Services - Supplies / Materials	32,037	32,329	24,701	26,822	33,820
710500 Food Services - Capital Objects	0	366	401	56	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>62,096</b>	<b>59,663</b>	<b>55,865</b>	<b>59,288</b>	<b>66,479</b>
<b>Balance Sheet</b>					
111000 Cash	2,632	3,954	8,113	6,722	9,420
112000 Investments	0	0	0	0	0
114000 Other Receivables	133	4,261	0	0	0
115000 Inventories	0	0	4,492	4,804	2,146
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	1,644	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	4,492	4,804	2,146
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>2,765</b>	<b>8,215</b>	<b>6,469</b>	<b>6,722</b>	<b>9,420</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	5,175	4,972	4,655	4,941	5,540
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.53	1.65	1.39	1.36	1.70

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: DIETRICH SCHOOL DISTRICT  
DISTRICT NUMBER: 314.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	182	191	0	157
416100 Meal Sales - Reimbursable	11,846	12,298	11,698	12,194	16,802
416200 Meal Sales - Non-reimbursable	4,591	3,606	4,031	4,274	785
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	134	0	1,793	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	44,814	47,022	44,564	66,327	59,722
445900 Commodities and Other Federal Grants	24,950	6,880	6,880	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>86,201</b>	<b>70,122</b>	<b>67,364</b>	<b>84,588</b>	<b>77,466</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	22,843	23,896	27,167	22,472	20,852
710200 Food Services - Benefits	0	0	187	363	3,001
710300 Food Services - Purchased Services	0	0	0	0	2,660
710400 Food Services - Supplies / Materials	53,987	38,227	45,526	47,756	46,920
710500 Food Services - Capital Objects	0	13,504	4,021	815	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>76,830</b>	<b>75,627</b>	<b>76,901</b>	<b>71,406</b>	<b>73,433</b>
<b>Balance Sheet</b>					
111000 Cash	34,500	26,537	19,458	31,625	36,052
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	2,458	0	2,636	1,979
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	1,621	1,358
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>34,500</b>	<b>28,995</b>	<b>19,458</b>	<b>32,640</b>	<b>36,673</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	6,403	6,302	6,408	5,951	6,119
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.39	4.60	3.04	5.48	5.99

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: EMMETT INDEPENDENT SCHOOL DISTRICT  
DISTRICT NUMBER: 221.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	341	0	0
416100 Meal Sales - Reimbursable	145,677	159,642	166,396	149,684	140,527
416200 Meal Sales - Non-reimbursable	4,031	0	9,885	10,621	10,013
416900 Other Food Sales	0	0	9,177	16,442	16,656
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	326,455	339,983	373,820	390,503	409,137
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>476,163</b>	<b>499,625</b>	<b>559,619</b>	<b>567,250</b>	<b>576,333</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	181,685	184,019	197,745	217,611	217,411
710200 Food Services - Benefits	71,576	60,025	56,620	73,307	81,807
710300 Food Services - Purchased Services	6,575	7,530	4,189	9,773	6,970
710400 Food Services - Supplies / Materials	206,915	236,326	228,190	231,667	253,463
710500 Food Services - Capital Objects	213	6,277	2,866	15,088	9,297
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>466,964</b>	<b>494,177</b>	<b>489,610</b>	<b>547,446</b>	<b>568,948</b>
<b>Balance Sheet</b>					
111000 Cash	55,133	54,159	69,299	127,487	129,046
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	44,688	0	1
115000 Inventories	10,323	8,820	24,511	36,755	43,170
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	40,776	32,851	38,361	44,301	44,891
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>24,680</b>	<b>30,128</b>	<b>100,137</b>	<b>119,941</b>	<b>127,326</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	38,914	41,181	40,801	45,621	47,412
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.63	0.73	2.45	2.63	2.69

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **FILER SCHOOL DISTRICT**  
 DISTRICT NUMBER: **413.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	146,524	131,273	123,311	131,845	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	185,855
416900 Other Food Sales	59	0	0	1,339	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	176,286	165,937	180,290	210,446	229,710
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	3,390	0	40,830	0
<b>Total Revenues</b>	<b>322,869</b>	<b>300,600</b>	<b>303,601</b>	<b>384,460</b>	<b>415,565</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	147,413	162,311	173,607	149,070	152,997
710200 Food Services - Benefits	8,437	11,526	17,797	15,703	9,809
710300 Food Services - Purchased Services	4,410	3,897	2,981	5,073	17,104
710400 Food Services - Supplies / Materials	141,587	161,024	148,137	160,103	186,351
710500 Food Services - Capital Objects	0	0	3,038	1,866	0
911600 Food Services - Debt Service Principal	1,343	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>303,190</b>	<b>338,758</b>	<b>345,560</b>	<b>331,815</b>	<b>366,261</b>
<b>Balance Sheet</b>					
111000 Cash	37,494	0	0	260	52,939
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	22,345	0	0
115000 Inventories	1,793	3,019	6,048	11,555	8,180
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	1,890	69,223	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>39,287</b>	<b>1,129</b>	<b>-40,830</b>	<b>11,815</b>	<b>61,119</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	25,266	28,230	28,797	27,651	30,522
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.55	0.04	-1.42	0.43	2.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **FIRTH SCHOOL DISTRICT**  
 DISTRICT NUMBER: **059.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	80,597	52,755	71,429	34,445	69,924
416200 Meal Sales - Non-reimbursable	25,010	48,324	9,413	56,165	23,014
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	139,899	174,127	176,585	280,369	258,994
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	18,404	2,292	8,300	18,000
<b>Total Revenues</b>	<b>245,506</b>	<b>293,610</b>	<b>259,719</b>	<b>379,279</b>	<b>369,932</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	1,123	0	0	0	121,046
710200 Food Services - Benefits	1,566	0	0	0	43,207
710300 Food Services - Purchased Services	256,506	258,469	283,578	366,921	24,623
710400 Food Services - Supplies / Materials	1,719	1,582	2,059	1,729	150,727
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>260,914</b>	<b>260,051</b>	<b>285,637</b>	<b>368,650</b>	<b>339,603</b>

<b>Balance Sheet</b>					
111000 Cash	0	4,270	0	6,262	8,538
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	25,706	31,198
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	29,289	0	21,117	0	0
213000 Accounts Payable	0	0	531	42,987	4,344
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	16,082
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-29,289</b>	<b>4,270</b>	<b>-21,648</b>	<b>-11,019</b>	<b>19,310</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	21,743	21,671	23,803	30,721	28,300

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.35	0.20	-0.91	-0.36	0.68

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **FREMONT COUNTY JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **215.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	12	0	0	0
416100 Meal Sales - Reimbursable	178,841	175,808	0	0	208,624
416200 Meal Sales - Non-reimbursable	0	0	183,500	199,301	0
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	410,504	403,058	361,779	415,552	466,804
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	33,265	36,140	30,944	30,609	41,682
<b>Total Revenues</b>	<b>622,610</b>	<b>615,018</b>	<b>576,223</b>	<b>645,462</b>	<b>717,110</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	291,960	273,095	167,925	156,276	239,759
710200 Food Services - Benefits	45,449	42,682	32,928	34,042	51,728
710300 Food Services - Purchased Services	26,226	21,099	129,827	127,680	10,716
710400 Food Services - Supplies / Materials	258,975	278,142	238,423	292,186	290,302
710500 Food Services - Capital Objects	0	0	0	0	6,001
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>622,610</b>	<b>615,018</b>	<b>569,103</b>	<b>610,184</b>	<b>598,506</b>

<b>Balance Sheet</b>					
111000 Cash	34,060	15,425	0	72,673	185,273
112000 Investments	0	0	0	0	0
114000 Other Receivables	17,830	21,367	62,923	13,692	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	15,605
211000 Interfund Payable	0	0	17,639	0	0
213000 Accounts Payable	11,427	0	9,853	10,716	276
214000 Contracts Payable	0	0	28,311	33,251	0
217000 Salaries / Benefits Payable	40,463	36,792	0	0	39,600
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	7,120	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,398</b>	<b>161,002</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	51,884	51,252	47,425	50,849	49,876

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.83	3.23

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **FRUITLAND SCHOOL DISTRICT**  
 DISTRICT NUMBER: **373.0**

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	334	820	737	748	1,806
416100 Meal Sales - Reimbursable	92,523	97,407	97,919	99,481	99,268
416200 Meal Sales - Non-reimbursable	10,970	12,896	11,434	11,177	11,562
416900 Other Food Sales	0	0	1,120	1,069	761
419900 Other Local Sales	4,900	5,678	3,653	3,429	3,670
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	195,875	201,454	204,149	273,364	277,127
445500 Federal Reimbursement	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>304,602</b>	<b>318,255</b>	<b>319,012</b>	<b>389,268</b>	<b>394,194</b>

## Expenditures

710100 Food Services - Salaries	118,110	143,157	126,209	134,070	139,975
710200 Food Services - Benefits	16,405	2,095	20,330	21,267	24,088
710300 Food Services - Purchased Services	0	0	0	0	0
710400 Food Services - Supplies / Materials	157,891	155,313	162,914	170,949	191,142
710500 Food Services - Capital Objects	0	0	170	11,266	2,099
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>292,406</b>	<b>300,565</b>	<b>309,623</b>	<b>337,552</b>	<b>357,304</b>

## Balance Sheet

111000 Cash	48,974	64,162	78,018	54,210	50,561
112000 Investments	3,801	3,906	0	75,748	107,554
114000 Other Receivables	0	0	0	8,554	9,495
115000 Inventories	9,982	13,065	12,685	12,685	12,183
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	54	8,330	230
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	13,680	14,366	14,493	14,995	15,301
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	9,982	13,065	12,685	12,685	12,183
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>39,095</b>	<b>53,702</b>	<b>63,471</b>	<b>115,187</b>	<b>152,079</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	24,367	25,047	25,802	28,129	29,775
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.60	2.14	2.46	4.09	5.11
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **GARDEN VALLEY SCHOOL DISTRICT**  
 DISTRICT NUMBER: **071.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	24	2	0	0	0
416100 Meal Sales - Reimbursable	22,917	24,080	22,903	22,364	18,891
416200 Meal Sales - Non-reimbursable	4,374	5,820	3,139	4,179	3,528
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	23	24	24
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	30,489	35,280	27,345	34,503	38,748
445900 Commodities and Other Federal Grants	5,299	4,644	5,267	0	4,455
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	3,860	13,748	19,125	23,644	22,817
<b>Total Revenues</b>	<b>66,963</b>	<b>83,574</b>	<b>77,802</b>	<b>84,714</b>	<b>88,463</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	21,282	26,345	26,092	27,254	27,781
710200 Food Services - Benefits	9,500	11,526	13,216	14,133	12,463
710300 Food Services - Purchased Services	152	3,349	2,224	1,788	1,854
710400 Food Services - Supplies / Materials	35,994	42,389	35,882	37,685	40,155
710500 Food Services - Capital Objects	0	0	388	3,854	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>66,928</b>	<b>83,609</b>	<b>77,802</b>	<b>84,714</b>	<b>82,253</b>
<b>Balance Sheet</b>					
111000 Cash	1,297	1,563	1,752	1,706	7,603
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	148	159	184	146	117
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	1,114	1,404	1,568	1,560	1,276
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,210</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	5,577	6,967	6,484	7,060	6,854
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.01	0.00	0.00	0.00	0.91

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **GENESEE JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **282.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	55,825	54,999	56,958	60,668	57,615
416200 Meal Sales - Non-reimbursable	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	21,499	21,848	23,474	23,706	26,500
445900 Commodities and Other Federal Grants	6,512	8,907	8,440	8,415	6,967
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	7,435	10,000	10,000	10,000	1,500
<b>Total Revenues</b>	<b>91,271</b>	<b>95,754</b>	<b>98,872</b>	<b>102,789</b>	<b>92,582</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	32,052	32,548	34,109	35,314	35,779
710200 Food Services - Benefits	4,104	5,707	7,263	9,343	10,865
710300 Food Services - Purchased Services	1,930	960	1,221	1,117	1,109
710400 Food Services - Supplies / Materials	47,374	47,367	51,899	41,556	40,820
710500 Food Services - Capital Objects	1,691	2,794	3,079	577	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>87,151</b>	<b>89,376</b>	<b>97,571</b>	<b>87,907</b>	<b>88,573</b>

<b>Balance Sheet</b>					
111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	3,213	7,256	11,606
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	16,110	10,223	11,298	0	0
213000 Accounts Payable	670	52	1,064	1,359	1,309
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	7,344	6,351	6,692	7,460	7,851
218000 Payroll Withholding	0	1,120	604	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-24,124</b>	<b>-17,746</b>	<b>-16,445</b>	<b>-1,563</b>	<b>2,446</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	7,263	7,448	8,131	7,326	7,381

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-3.32	-2.38	-2.02	-0.21	0.33

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **GLENN'S FERRY JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **192.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	1,807	2,334	1,513	952	622
416100 Meal Sales - Reimbursable	29,508	29,056	32,684	32,855	28,781
416200 Meal Sales - Non-reimbursable	8,517	11,583	8,899	7,789	7,347
416900 Other Food Sales	0	0	0	517	130
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	134,159	122,525	140,806	145,518	152,847
445900 Commodities and Other Federal Grants	13,613	16,723	16,346	19,350	16,749
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>187,604</b>	<b>182,221</b>	<b>200,248</b>	<b>206,981</b>	<b>206,476</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	68,638	74,890	77,315	77,743	78,471
710200 Food Services - Benefits	12,080	15,247	14,985	16,392	15,703
710300 Food Services - Purchased Services	6,603	5,835	8,402	2,864	6,355
710400 Food Services - Supplies / Materials	87,955	98,817	96,717	106,620	100,912
710500 Food Services - Capital Objects	1,564	1,493	0	584	11,685
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>176,840</b>	<b>196,282</b>	<b>197,419</b>	<b>204,203</b>	<b>213,126</b>
<b>Balance Sheet</b>					
111000 Cash	57,989	44,995	702	150	329
112000 Investments	0	0	38,520	45,486	36,835
114000 Other Receivables	0	0	7,215	8,462	9,158
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	2,883	1,719
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	12,624	13,691	12,304	12,133	14,342
218000 Payroll Withholding	0	0	0	2,171	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>45,365</b>	<b>31,304</b>	<b>34,133</b>	<b>36,911</b>	<b>30,261</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	14,737	16,357	16,452	17,017	17,761
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.08	1.91	2.07	2.17	1.70

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **GOODING JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **231.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	494	253	75	0	0
416100 Meal Sales - Reimbursable	64,657	66,064	73,250	72,749	76,856
416200 Meal Sales - Non-reimbursable	12,596	15,773	14,360	16,079	13,716
416900 Other Food Sales	0	0	4,186	1,584	3,588
419900 Other Local Sales	0	0	0	3,270	8,046
439000 Other State Revenue	0	0	0	0	100
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	176,570	202,178	236,792	242,613	296,589
445900 Commodities and Other Federal Grants	18,800	27,287	28,223	30,567	21,198
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	21,000	10,801	30,935	0	16,000
<b>Total Revenues</b>	<b>294,117</b>	<b>322,356</b>	<b>387,821</b>	<b>366,862</b>	<b>436,093</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	105,864	113,858	106,615	124,088	120,893
710200 Food Services - Benefits	37,654	32,229	33,300	32,021	30,266
710300 Food Services - Purchased Services	3,222	3,750	2,108	3,282	0
710400 Food Services - Supplies / Materials	164,555	188,619	210,229	229,629	258,200
710500 Food Services - Capital Objects	1,462	0	0	699	5,606
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>312,757</b>	<b>338,456</b>	<b>352,252</b>	<b>389,719</b>	<b>414,965</b>

<b>Balance Sheet</b>					
111000 Cash	22,749	4,455	21,481	15,610	26,669
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	21,232	15,103	23,080
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	3,928	0	4,031	11,194	8,739
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	21,144	22,879	21,537	25,231	25,594
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-2,323</b>	<b>-18,424</b>	<b>17,145</b>	<b>-5,712</b>	<b>15,416</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	26,063	28,205	29,354	32,477	34,580

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.09	-0.65	0.58	-0.18	0.45

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: GRACE JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 148.0

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	2,334	1,144	1,459	814	822
416100 Meal Sales - Reimbursable	49,134	46,602	40,935	41,685	44,504
416200 Meal Sales - Non-reimbursable	13,741	18,259	15,982	15,575	18,411
416900 Other Food Sales	0	0	8,373	9,124	0
419900 Other Local Sales	5,003	7,674	2	0	10,537
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	99,595	102,571	103,503	108,582	112,774
445900 Commodities and Other Federal Grants	0	0	913	0	1,760
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>169,807</b>	<b>176,250</b>	<b>171,167</b>	<b>175,780</b>	<b>188,808</b>

## Expenditures

710100 Food Services - Salaries	67,901	70,411	74,662	78,551	75,740
710200 Food Services - Benefits	1,077	1,673	1,919	2,964	6,712
710300 Food Services - Purchased Services	2,695	0	0	4,114	0
710400 Food Services - Supplies / Materials	91,320	94,758	100,648	98,449	106,799
710500 Food Services - Capital Objects	2,878	5,232	6,229	1,519	5,010
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>165,871</b>	<b>172,074</b>	<b>183,458</b>	<b>185,597</b>	<b>194,261</b>

## Balance Sheet

111000 Cash	82,668	86,844	74,554	64,736	59,283
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>82,668</b>	<b>86,844</b>	<b>74,554</b>	<b>64,736</b>	<b>59,283</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	13,823	14,340	15,288	15,466	16,188
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.98	6.06	4.88	4.19	3.66
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **GRANGEVILLE JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **241.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	464	1,063	250	164	143
416100 Meal Sales - Reimbursable	68,731	108,594	114,687	111,674	125,290
416200 Meal Sales - Non-reimbursable	23,571	44,072	38,345	39,947	36,882
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	500
439000 Other State Revenue	0	0	0	0	260
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	155,413	250,111	295,726	317,011	306,002
445900 Commodities and Other Federal Grants	7,370	17,121	26,107	28,692	28,170
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	16,440	90	47,838	12	25
<b>Total Revenues</b>	<b>271,989</b>	<b>421,051</b>	<b>522,953</b>	<b>497,500</b>	<b>497,272</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	744	1,178	1,408	69	141
710200 Food Services - Benefits	57	90	128	66	43
710300 Food Services - Purchased Services	154,483	216,978	244,294	247,298	237,037
710400 Food Services - Supplies / Materials	121,419	221,233	237,301	248,210	248,499
710500 Food Services - Capital Objects	13,915	2,765	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>290,618</b>	<b>442,244</b>	<b>483,131</b>	<b>495,643</b>	<b>485,720</b>
<b>Balance Sheet</b>					
111000 Cash	42,589	2,473	38,756	55,693	10,660
112000 Investments	0	0	0	0	0
114000 Other Receivables	27,672	5,301	44,314	0	10,522
115000 Inventories	9,227	5,721	0	15,210	17,478
116000 Other Current Assets	0	0	5,737	0	0
211000 Interfund Payable	92,976	45,375	87,323	58,669	19,922
213000 Accounts Payable	5,141	7,942	1,484	10,377	5,329
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	-39,822	0	1,857	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-18,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,409</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	24,218	36,854	40,261	41,304	40,477
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.77	0.00	0.00	0.00	0.33

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **HAGERMAN JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **233.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	12	0	0	0	0
416100 Meal Sales - Reimbursable	30,798	31,443	32,027	34,374	30,898
416200 Meal Sales - Non-reimbursable	2,811	3,759	3,290	4,793	4,513
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	1,578	67	3,124	473	292
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	40,751	44,387	43,334	64,458	79,620
445900 Commodities and Other Federal Grants	7,743	8,703	8,392	8,262	8,244
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>83,693</b>	<b>88,359</b>	<b>90,167</b>	<b>112,360</b>	<b>123,567</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	33,612	31,573	35,432	41,582	41,048
710200 Food Services - Benefits	6,765	4,707	5,491	6,183	6,434
710300 Food Services - Purchased Services	618	61	675	298	192
710400 Food Services - Supplies / Materials	48,453	48,263	45,191	62,496	63,956
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>89,448</b>	<b>84,604</b>	<b>86,789</b>	<b>110,559</b>	<b>111,630</b>
<b>Balance Sheet</b>					
111000 Cash	7,359	13,323	14,023	13,791	24,609
112000 Investments	0	0	0	0	0
114000 Other Receivables	125	278	4,545	8,524	5,820
115000 Inventories	0	0	3,430	2,568	4,279
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	4,685	6,716	12,804	8,178	6,577
213000 Accounts Payable	738	1,069	0	5,710	5,199
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	3,430	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>2,061</b>	<b>5,816</b>	<b>5,764</b>	<b>10,995</b>	<b>22,932</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	7,454	7,050	7,232	9,213	9,303
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.28	0.82	0.80	1.19	2.47

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **HANSEN SCHOOL DISTRICT**  
 DISTRICT NUMBER: **415.0**

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	236	171	26	0	2,433
416100 Meal Sales - Reimbursable	0	0	0	0	22,714
416200 Meal Sales - Non-reimbursable	31,817	33,167	28,148	29,961	1,677
416900 Other Food Sales	0	0	0	0	4,638
419900 Other Local Sales	4,077	0	4,497	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	71,227	75,512	78,177	89,368	103,816
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	4,000
<b>Total Revenues</b>	<b>107,357</b>	<b>108,850</b>	<b>110,848</b>	<b>119,329</b>	<b>139,278</b>

## Expenditures

710100 Food Services - Salaries	34,847	41,139	39,261	45,323	44,654
710200 Food Services - Benefits	3,332	11,177	4,105	6,532	13,678
710300 Food Services - Purchased Services	4,172	2,876	4,237	5,405	4,104
710400 Food Services - Supplies / Materials	57,031	62,367	64,117	66,640	82,449
710500 Food Services - Capital Objects	0	0	5,101	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>99,382</b>	<b>117,559</b>	<b>116,821</b>	<b>123,900</b>	<b>144,885</b>

## Balance Sheet

111000 Cash	27,255	24,196	11,713	7,185	6,447
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	1,135	1,008	927
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	535	0	810	726	0
217000 Salaries / Benefits Payable	0	6,185	0	0	5,514
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>26,720</b>	<b>18,011</b>	<b>12,038</b>	<b>7,467</b>	<b>1,860</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	8,282	9,797	9,735	10,325	12,074
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.23	1.84	1.24	0.72	0.15
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **HIGHLAND JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **305.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	21,340	21,329	22,571	18,506	16,111
416200 Meal Sales - Non-reimbursable	2,543	2,188	3,436	3,365	5,414
416900 Other Food Sales	1,026	666	1,415	370	422
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	31,056	28,293	27,686	28,476	31,741
445900 Commodities and Other Federal Grants	7,511	8,142	9,063	8,674	6,873
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	3,767	3,016	9,613	4,306	3,508
<b>Total Revenues</b>	<b>67,243</b>	<b>63,634</b>	<b>73,784</b>	<b>63,697</b>	<b>64,069</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	23,457	24,032	24,889	24,976	20,092
710200 Food Services - Benefits	10,522	11,252	13,321	11,822	10,998
710300 Food Services - Purchased Services	181	321	263	146	136
710400 Food Services - Supplies / Materials	35,149	36,014	34,964	24,162	20,262
710500 Food Services - Capital Objects	0	0	0	0	60
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>69,309</b>	<b>71,619</b>	<b>73,437</b>	<b>61,106</b>	<b>51,548</b>
<b>Balance Sheet</b>					
111000 Cash	12,524	4,087	1,794	7,638	5,738
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	1,116	3,658	0	13,766
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	253	35	5	87	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	4,663	5,545	5,477	4,990	4,422
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>7,608</b>	<b>-377</b>	<b>-30</b>	<b>2,561</b>	<b>15,082</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	5,776	5,968	6,120	5,092	4,296
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.32	-0.06	0.00	0.50	3.51

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **HOMEDALE JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **370.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	2,000	2,000	2,000	1,000	1,000
416100 Meal Sales - Reimbursable	81,390	90,935	88,805	79,084	77,877
416200 Meal Sales - Non-reimbursable	10,607	5,603	9,122	10,702	10,052
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	300	0	750	300	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	229,272	235,165	262,705	293,614	353,312
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	18,472	19,391	21,369	0	0
<b>Total Revenues</b>	<b>342,041</b>	<b>353,094</b>	<b>384,751</b>	<b>384,700</b>	<b>442,241</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	121,665	127,586	141,388	146,540	157,079
710200 Food Services - Benefits	50,425	54,626	57,414	35,903	40,298
710300 Food Services - Purchased Services	4,205	6,063	3,020	4,216	5,966
710400 Food Services - Supplies / Materials	143,664	157,277	158,035	152,009	188,333
710500 Food Services - Capital Objects	22,519	300	72,631	3,470	8,673
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>342,478</b>	<b>345,852</b>	<b>432,488</b>	<b>342,138</b>	<b>400,349</b>

<b>Balance Sheet</b>					
111000 Cash	92,713	104,488	32,345	97,399	133,735
112000 Investments	0	0	0	0	0
114000 Other Receivables	8,264	6,932	31,939	0	13,418
115000 Inventories	0	0	0	6,576	6,738
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	4,119	5,250	3,232	3,300	4,490
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	22,533	24,603	27,222	24,283	31,115
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>74,325</b>	<b>81,567</b>	<b>33,830</b>	<b>76,392</b>	<b>118,286</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	28,540	28,821	36,041	28,512	33,362

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.60	2.83	0.94	2.68	3.55

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **HORSESHOE BEND SCHOOL DISTRICT**  
 DISTRICT NUMBER: **073.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	25,075	41,768	43,365	22,206	37,541
416200 Meal Sales - Non-reimbursable	1,801	881	192	1,691	2,545
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	43	0	21	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	55,736	50,006	58,355	78,373	62,319
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>82,612</b>	<b>92,698</b>	<b>101,912</b>	<b>102,291</b>	<b>102,405</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	31,498	31,147	32,119	37,390	35,382
710200 Food Services - Benefits	5,394	6,594	7,032	6,833	6,375
710300 Food Services - Purchased Services	892	1,759	1,474	1,097	4,885
710400 Food Services - Supplies / Materials	41,402	38,138	41,485	40,115	40,586
710500 Food Services - Capital Objects	0	0	5,800	0	11,579
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	8,600	5,046	5,100
<b>Total Expenditures</b>	<b>79,186</b>	<b>77,638</b>	<b>96,510</b>	<b>90,481</b>	<b>103,907</b>

<b>Balance Sheet</b>					
111000 Cash	16,146	27,344	30,980	42,764	41,262
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	2	56	26	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	5,652	1,736	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>10,492</b>	<b>25,552</b>	<b>30,954</b>	<b>42,764</b>	<b>41,262</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	6,599	6,470	8,043	7,540	8,659

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.59	3.95	3.85	5.67	4.77

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: IDAHO FALLS SCHOOL DISTRICT  
DISTRICT NUMBER: 091.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	21,769	14,534	840	4,325	3,308
416100 Meal Sales - Reimbursable	730,466	688,539	754,940	737,268	750,041
416200 Meal Sales - Non-reimbursable	164,953	246,685	223,190	235,032	231,871
416900 Other Food Sales	46,696	47,720	47,054	38,486	53,319
419900 Other Local Sales	0	0	0	604	812
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	1,104,534	997,830	1,044,665	1,181,893	1,258,321
445900 Commodities and Other Federal Grants	0	165,931	173,480	178,321	180,321
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	129,013	135,816	134,283	154,934	148,717
<b>Total Revenues</b>	<b>2,197,431</b>	<b>2,297,055</b>	<b>2,378,452</b>	<b>2,530,863</b>	<b>2,626,710</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	834,159	880,701	887,182	916,219	937,448
710200 Food Services - Benefits	285,369	315,466	344,017	358,084	387,365
710300 Food Services - Purchased Services	7,508	9,262	11,313	18,748	20,595
710400 Food Services - Supplies / Materials	1,056,964	1,103,018	1,151,419	1,148,376	1,207,639
710500 Food Services - Capital Objects	28,200	4,589	0	0	144,829
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,212,200</b>	<b>2,313,036</b>	<b>2,393,931</b>	<b>2,441,427</b>	<b>2,697,876</b>

<b>Balance Sheet</b>					
111000 Cash	209,980	242,597	165,855	379,847	214,161
112000 Investments	0	0	0	0	0
114000 Other Receivables	39,944	16,062	175,447	22,384	70,293
115000 Inventories	29,678	43,438	45,162	55,519	69,256
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	45,022	129,596	99,610	71,101
213000 Accounts Payable	154	76	209	8,439	243
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	150,109	143,641	158,780	162,386	166,217
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	45,162	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>129,339</b>	<b>113,358</b>	<b>52,717</b>	<b>187,315</b>	<b>116,149</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	184,350	192,753	199,494	203,452	224,823

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.70	0.59	0.26	0.92	0.52

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: IDAHO LEADERSHIP ACADEMY  
DISTRICT NUMBER: 052.1

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	12,990
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	5,390
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,380</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	0	0	0	0	7,243
710200 Food Services - Benefits	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	4,433
710400 Food Services - Supplies / Materials	0	0	0	0	23,142
710500 Food Services - Capital Objects	0	0	0	0	4,000
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,818</b>
<b>Balance Sheet</b>					
111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	1,127
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	21,565
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-20,438</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	0	0	0	0	3,235
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-6.32

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: JEFFERSON COUNTY JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 251.0

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	9,378	9,268	3,333	2,663	1,673
416100 Meal Sales - Reimbursable	257,358	272,099	277,756	294,707	322,099
416200 Meal Sales - Non-reimbursable	48,350	51,584	44,257	39,898	22,878
416900 Other Food Sales	0	3,556	4,747	3,317	3,524
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	438,657	451,690	438,805	481,061	528,429
445900 Commodities and Other Federal Grants	66,934	73,620	81,066	78,891	58,522
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>820,677</b>	<b>861,817</b>	<b>849,964</b>	<b>900,537</b>	<b>937,125</b>

## Expenditures

710100 Food Services - Salaries	327,252	340,231	344,652	354,731	357,255
710200 Food Services - Benefits	46,383	56,674	63,714	53,378	73,626
710300 Food Services - Purchased Services	9,516	11,765	6,045	8,306	36,521
710400 Food Services - Supplies / Materials	455,973	456,619	438,414	486,296	478,953
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>839,124</b>	<b>865,289</b>	<b>852,825</b>	<b>902,711</b>	<b>946,355</b>

## Balance Sheet

111000 Cash	150,116	0	10,836	13,710	97,009
112000 Investments	0	137,094	120,196	118,152	0
114000 Other Receivables	8,877	8,732	6,231	7,905	17,910
115000 Inventories	19,986	17,475	30,497	24,906	35,671
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	13,718	0	0	0	0
213000 Accounts Payable	886	5,094	4,038	2,492	2,823
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	53,593	50,897	59,273	59,906	54,722
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	19,986	17,475	30,497	24,906	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>90,796</b>	<b>89,835</b>	<b>73,952</b>	<b>77,369</b>	<b>93,045</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	69,927	72,107	71,069	75,226	78,863
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.30	1.25	1.04	1.03	1.18
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: JEROME JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 261.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	1,453	1,532	581	429	512
416100 Meal Sales - Reimbursable	233,784	162,720	181,379	169,735	177,719
416200 Meal Sales - Non-reimbursable	0	37,713	61,835	16,250	18,773
416900 Other Food Sales	0	18,363	-3,093	36,148	27,067
419900 Other Local Sales	8,465	7,024	9,874	4,132	7,770
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	472,436	489,067	504,216	504,898	564,031
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>716,138</b>	<b>716,419</b>	<b>754,792</b>	<b>731,592</b>	<b>795,872</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	273,630	281,560	294,696	290,057	281,055
710200 Food Services - Benefits	81,263	97,332	104,898	106,241	114,709
710300 Food Services - Purchased Services	16,015	22,244	16,391	16,034	15,518
710400 Food Services - Supplies / Materials	320,778	320,679	329,888	336,903	339,235
710500 Food Services - Capital Objects	1,000	3,086	2,131	4,100	1,036
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>692,686</b>	<b>724,901</b>	<b>748,004</b>	<b>753,335</b>	<b>751,553</b>

<b>Balance Sheet</b>					
111000 Cash	93,003	86,377	98,467	72,345	117,476
112000 Investments	11,050	11,405	11,517	11,625	12,224
114000 Other Receivables	6,945	7,710	8,470	7,705	8,028
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	46,146	47,260	52,312	48,199	49,590
218000 Payroll Withholding	7,969	9,831	10,953	10,030	10,373
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>56,883</b>	<b>48,401</b>	<b>55,189</b>	<b>33,446</b>	<b>77,765</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	57,724	60,408	62,334	62,778	62,629

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.99	0.80	0.89	0.53	1.24

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **KAMIAH JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **304.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	486	313	519	400	255
416100 Meal Sales - Reimbursable	58,212	53,839	49,745	44,007	42,140
416200 Meal Sales - Non-reimbursable	4,900	4,567	4,126	4,029	4,274
416900 Other Food Sales	1,650	1,966	2,180	1,481	2,066
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	114,856	127,400	134,612	126,943	129,340
445900 Commodities and Other Federal Grants	14,152	16,938	17,695	16,987	16,578
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>194,256</b>	<b>205,023</b>	<b>208,877</b>	<b>193,847</b>	<b>194,653</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	83,646	79,245	82,445	83,394	78,777
710200 Food Services - Benefits	32,801	28,295	30,579	36,203	40,943
710300 Food Services - Purchased Services	237	1,397	2,554	2,094	2,200
710400 Food Services - Supplies / Materials	87,172	89,773	94,635	90,569	87,800
710500 Food Services - Capital Objects	0	1,182	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>203,856</b>	<b>199,892</b>	<b>210,213</b>	<b>212,260</b>	<b>209,720</b>

<b>Balance Sheet</b>					
111000 Cash	145	309	580	0	0
112000 Investments	10,233	14,147	12,166	12,566	12,821
114000 Other Receivables	328	0	1,527	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	15,808	31,178
213000 Accounts Payable	161	188	217	72	61
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	18,804	17,396	18,520	19,563	19,526
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-8,259</b>	<b>-3,128</b>	<b>-4,464</b>	<b>-22,877</b>	<b>-37,944</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	16,988	16,658	17,518	17,688	17,477

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.49	-0.19	-0.25	-1.29	-2.17

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **KELLOGG SCHOOL DISTRICT**  
 DISTRICT NUMBER: **391.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	700	1,732	1,066	146	0
416100 Meal Sales - Reimbursable	80,506	81,808	80,831	85,333	91,065
416200 Meal Sales - Non-reimbursable	45,416	65,258	59,076	56,083	54,117
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	165	0	250	1,000	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	215,254	223,827	225,360	309,504	288,085
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	18,440	20,410	20,633	20,767	20,693
<b>Total Revenues</b>	<b>360,481</b>	<b>393,035</b>	<b>387,216</b>	<b>472,833</b>	<b>453,960</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	119,149	126,888	130,413	131,449	133,194
710200 Food Services - Benefits	58,593	64,491	72,632	79,754	85,341
710300 Food Services - Purchased Services	2,987	8,288	5,564	7,668	7,554
710400 Food Services - Supplies / Materials	175,210	191,267	212,928	201,584	218,120
710500 Food Services - Capital Objects	0	0	330	1,787	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>355,939</b>	<b>390,934</b>	<b>421,867</b>	<b>422,242</b>	<b>444,209</b>

<b>Balance Sheet</b>					
111000 Cash	102,440	103,933	62,311	112,061	121,362
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	1,196	0	124	1,679
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	9,222	9,810	1,643	926	2,031
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>93,218</b>	<b>95,319</b>	<b>60,668</b>	<b>111,259</b>	<b>121,010</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	29,662	32,578	35,156	35,187	37,017

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.14	2.93	1.73	3.16	3.27

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **KENDRICK JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **283.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	45,637	43,426	46,774	41,821	40,329
416200 Meal Sales - Non-reimbursable	10,427	8,681	8,561	7,778	6,904
416900 Other Food Sales	0	0	0	474	747
419900 Other Local Sales	364	197	180	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	51,922	52,226	57,111	61,686	62,210
445900 Commodities and Other Federal Grants	9,783	11,738	12,892	14,578	9,948
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	6,750	5,631	0	0	0
<b>Total Revenues</b>	<b>124,883</b>	<b>121,899</b>	<b>125,518</b>	<b>126,337</b>	<b>120,138</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	53,443	48,653	52,124	49,193	47,488
710200 Food Services - Benefits	15,857	17,224	18,216	18,021	13,424
710300 Food Services - Purchased Services	2,304	3,912	1,447	1,553	1,761
710400 Food Services - Supplies / Materials	53,022	50,258	53,378	51,579	50,373
710500 Food Services - Capital Objects	257	1,852	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>124,883</b>	<b>121,899</b>	<b>125,165</b>	<b>120,346</b>	<b>113,046</b>

<b>Balance Sheet</b>					
111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	4,911	7,713	8,384	8,596	22,846
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	6,049	0
211000 Interfund Payable	0	1,654	1,150	0	0
213000 Accounts Payable	238	317	550	122	753
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	4,673	5,742	6,331	8,179	7,753
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	904
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>353</b>	<b>6,344</b>	<b>13,436</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	10,407	10,158	10,430	10,029	9,421

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.03	0.63	1.43

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **KIMBERLY SCHOOL DISTRICT**  
 DISTRICT NUMBER: **414.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	2,280	2,303	620	111	55
416100 Meal Sales - Reimbursable	95,821	100,548	101,629	100,051	100,939
416200 Meal Sales - Non-reimbursable	12,311	11,250	8,709	6,679	6,301
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	2,343	2,435	5,824	1,534	2,921
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	116,462	123,100	137,536	146,712	144,995
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>229,217</b>	<b>239,636</b>	<b>254,318</b>	<b>255,087</b>	<b>255,211</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	97,608	73,253	99,825	107,627	107,807
710200 Food Services - Benefits	15,004	15,123	18,904	23,288	22,291
710300 Food Services - Purchased Services	1,880	3,028	2,354	1,617	2,384
710400 Food Services - Supplies / Materials	116,120	113,132	129,521	121,609	116,037
710500 Food Services - Capital Objects	2,298	6,896	5,690	3,394	3,524
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>232,910</b>	<b>211,432</b>	<b>256,294</b>	<b>257,535</b>	<b>252,043</b>
<b>Balance Sheet</b>					
111000 Cash	55,695	73,798	72,083	69,057	72,669
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	444	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	9,974	-127	134	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>45,721</b>	<b>73,925</b>	<b>71,949</b>	<b>69,501</b>	<b>72,669</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	19,409	17,619	21,358	21,461	21,004
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.36	4.20	3.37	3.24	3.46

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **KOOTENAI JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **274.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	790	1,116	905	646	422
416100 Meal Sales - Reimbursable	29,551	0	0	0	36,108
416200 Meal Sales - Non-reimbursable	6,351	36,338	46,286	38,113	0
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	99	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	57,092	52,706	33,738	42,110	67,093
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>93,883</b>	<b>90,160</b>	<b>80,929</b>	<b>80,869</b>	<b>103,623</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	29,593	27,396	32,587	35,040	35,483
710200 Food Services - Benefits	8,663	10,158	6,875	9,111	11,832
710300 Food Services - Purchased Services	1,049	585	173	286	1,331
710400 Food Services - Supplies / Materials	46,701	37,628	34,779	35,622	45,106
710500 Food Services - Capital Objects	0	0	2,300	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>86,006</b>	<b>75,767</b>	<b>76,714</b>	<b>80,059</b>	<b>93,752</b>

<b>Balance Sheet</b>					
111000 Cash	25,188	39,007	30,355	42,919	45,478
112000 Investments	18,138	19,254	20,159	20,805	21,227
114000 Other Receivables	0	0	11,348	0	6,409
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	618	240	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	5,669	6,588	6,214	7,266	6,786
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>37,039</b>	<b>51,433</b>	<b>55,648</b>	<b>56,458</b>	<b>66,328</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	7,167	6,314	6,393	6,672	7,813

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.17	8.15	8.70	8.46	8.49

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: KUNA JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 003.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	2,268	4,543	2,729	875	836
416100 Meal Sales - Reimbursable	210,059	224,628	248,135	343,525	372,497
416200 Meal Sales - Non-reimbursable	53,011	71,909	17,747	20,783	19,386
416900 Other Food Sales	0	0	59,776	58,672	65,122
419900 Other Local Sales	4,043	7,604	8,176	12,771	10,546
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	196,068	208,576	222,590	268,261	333,105
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>465,449</b>	<b>517,260</b>	<b>559,153</b>	<b>704,887</b>	<b>801,492</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	189,684	221,264	248,490	340,092	337,638
710200 Food Services - Benefits	28,246	37,000	46,254	50,010	68,829
710300 Food Services - Purchased Services	1,496	3,791	2,754	1,807	641
710400 Food Services - Supplies / Materials	209,605	241,621	259,692	317,529	352,089
710500 Food Services - Capital Objects	4,548	15,554	12,267	6,817	149
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>433,579</b>	<b>519,230</b>	<b>569,457</b>	<b>716,255</b>	<b>759,346</b>
<b>Balance Sheet</b>					
111000 Cash	18,950	4,839	6,299	16,825	6,781
112000 Investments	74,743	97,377	83,029	34,639	100,376
114000 Other Receivables	1,257	2,993	244	40	420
115000 Inventories	0	0	14,884	34,881	24,825
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	594	6,586	11,983	234	773
214000 Contracts Payable	22,115	28,352	32,506	37,552	40,884
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>72,241</b>	<b>70,271</b>	<b>59,967</b>	<b>48,599</b>	<b>90,745</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	36,132	43,269	47,455	59,688	63,279
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.00	1.62	1.26	0.81	1.43

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: LAKE PEND OREILLE SCHOOL DISTRICT  
 DISTRICT NUMBER: 084.0

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	177,643	194,399	206,004	220,901
416200 Meal Sales - Non-reimbursable	363,893	201,104	202,360	40,258	25,028
416900 Other Food Sales	0	0	0	155,055	162,224
419900 Other Local Sales	6,161	8,985	10,783	18,685	14,653
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	467,958	493,713	566,562	614,482	631,258
445900 Commodities and Other Federal Grants	37,488	47,651	54,748	51,681	57,969
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	400
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>875,500</b>	<b>929,096</b>	<b>1,028,852</b>	<b>1,086,165</b>	<b>1,112,433</b>

## Expenditures

710100 Food Services - Salaries	333,405	371,333	402,031	407,700	405,303
710200 Food Services - Benefits	81,337	74,236	89,541	96,874	103,221
710300 Food Services - Purchased Services	5,153	5,303	4,148	5,156	10,413
710400 Food Services - Supplies / Materials	458,060	484,704	525,821	547,181	598,732
710500 Food Services - Capital Objects	0	0	11,650	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>877,955</b>	<b>935,576</b>	<b>1,033,191</b>	<b>1,056,911</b>	<b>1,117,669</b>

## Balance Sheet

111000 Cash	0	0	0	0	73,099
112000 Investments	0	0	0	0	0
114000 Other Receivables	75,495	80,841	92,451	98,626	25,019
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	22,242	0	0
213000 Accounts Payable	5,273	0	605	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	63,742	80,841	61,882	62,780	52,782
218000 Payroll Withholding	0	0	12,061	10,932	25,658
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>6,480</b>	<b>0</b>	<b>-4,339</b>	<b>24,914</b>	<b>19,678</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	73,163	77,965	86,099	88,076	93,139
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.09	0.00	-0.05	0.28	0.21
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **LAKELAND SCHOOL DISTRICT**  
 DISTRICT NUMBER: **272.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	32
415000 Earnings on Investments	1,367	836	2,497	2,142	1,649
416100 Meal Sales - Reimbursable	284,937	277,277	282,616	310,619	284,812
416200 Meal Sales - Non-reimbursable	125,810	125,331	115,653	132,686	142,335
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	16,217	5,080	887	669	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	386,915	388,486	427,265	438,536	455,473
445900 Commodities and Other Federal Grants	54,782	64,594	59,149	72,790	48,891
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	32,422	34,205	39,800	3,564	2,849
<b>Total Revenues</b>	<b>902,450</b>	<b>895,809</b>	<b>927,867</b>	<b>961,006</b>	<b>936,041</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	261,428	273,683	291,708	15,659	15,507
710200 Food Services - Benefits	80,794	84,097	82,921	7,786	2,954
710300 Food Services - Purchased Services	100,603	111,722	128,497	450,213	452,760
710400 Food Services - Supplies / Materials	392,971	426,646	404,027	436,333	420,256
710500 Food Services - Capital Objects	13,821	23,864	1,486	7,475	300
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	4,142	3,373	3,732	3,791	4,875
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	6,630	7,930	36,175	36,175
<b>Total Expenditures</b>	<b>853,759</b>	<b>930,015</b>	<b>920,301</b>	<b>957,432</b>	<b>932,827</b>

<b>Balance Sheet</b>					
111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	98,274	57,270	68,204	62,218	64,952
115000 Inventories	12,699	14,285	17,268	20,378	20,600
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	1,235
213000 Accounts Payable	0	0	7,943	1,493	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	6,804	1,592	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>104,169</b>	<b>69,963</b>	<b>77,529</b>	<b>81,103</b>	<b>84,317</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	71,147	77,501	76,692	79,786	77,736

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.46	0.90	1.01	1.02	1.08

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **LAPWAI SCHOOL DISTRICT**  
 DISTRICT NUMBER: **341.0**

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	9	0	0
416100 Meal Sales - Reimbursable	14,185	14,809	19,882	20,134	22,736
416200 Meal Sales - Non-reimbursable	6,263	6,817	3,496	4,457	3,937
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	551	516	5,452	6,553	4,879
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	116,365	133,538	149,886	161,970	176,005
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	14,690	3,241	6,867	6,867	0
<b>Total Revenues</b>	<b>152,054</b>	<b>158,921</b>	<b>185,592</b>	<b>199,981</b>	<b>207,557</b>

## Expenditures

710100 Food Services - Salaries	56,414	65,549	69,870	67,803	69,593
710200 Food Services - Benefits	14,866	20,961	20,812	19,627	22,454
710300 Food Services - Purchased Services	4,184	2,817	2,809	3,659	8,789
710400 Food Services - Supplies / Materials	76,817	78,625	77,250	91,058	99,455
710500 Food Services - Capital Objects	0	290	0	7,192	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>152,281</b>	<b>168,242</b>	<b>170,741</b>	<b>189,339</b>	<b>200,291</b>

## Balance Sheet

111000 Cash	20,953	484	12,227	44,404	28,241
112000 Investments	0	0	0	0	0
114000 Other Receivables	3,547	17,532	21,160	3,163	26,089
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	546	1,313	0	1,194	0
213000 Accounts Payable	2,371	1,520	1,526	2,782	2,855
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	7,683	10,604	12,431	13,520	14,138
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>13,900</b>	<b>4,579</b>	<b>19,430</b>	<b>30,071</b>	<b>37,337</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	12,690	14,020	14,228	15,778	16,691
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.10	0.33	1.37	1.91	2.24
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: LEWISTON INDEPENDENT SCHOOL DISTRICT  
 DISTRICT NUMBER: 340.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	2,677	1,557	389	1,342	2,765
416100 Meal Sales - Reimbursable	529,857	553,202	572,633	596,188	612,659
416200 Meal Sales - Non-reimbursable	110,285	126,862	120,136	117,135	121,337
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	1,000	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	472,512	514,945	537,375	573,356	638,132
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	87,317	92,056	93,548	103,881	105,889
<b>Total Revenues</b>	<b>1,202,648</b>	<b>1,288,622</b>	<b>1,324,081</b>	<b>1,392,902</b>	<b>1,480,782</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	552,409	578,297	610,639	612,573	619,008
710200 Food Services - Benefits	192,831	211,628	211,452	215,282	216,372
710300 Food Services - Purchased Services	6,359	8,090	6,081	7,552	8,512
710400 Food Services - Supplies / Materials	461,847	493,761	490,578	508,019	523,318
710500 Food Services - Capital Objects	3,607	100	0	200	25,802
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,217,053</b>	<b>1,291,876</b>	<b>1,318,750</b>	<b>1,343,626</b>	<b>1,393,012</b>
<b>Balance Sheet</b>					
111000 Cash	0	15,063	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	149,657	120,628	85,414	193,680	269,159
115000 Inventories	62,974	79,187	80,833	68,584	91,997
116000 Other Current Assets	0	0	45,446	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	9,555	10,383	8,696	10,124	10,102
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	87,134	91,808	84,979	84,845	95,989
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	62,974	79,187	80,833	68,584	91,997
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>52,968</b>	<b>33,500</b>	<b>37,185</b>	<b>98,711</b>	<b>163,068</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	101,421	107,656	109,896	111,969	116,084
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.52	0.31	0.34	0.88	1.40

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **MACKAY JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **182.0**

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	25,869	24,284	25,871	24,564	20,065
416200 Meal Sales - Non-reimbursable	2,562	2,248	2,042	2,357	2,207
416900 Other Food Sales	57	320	0	403	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	30,381	25,473	26,534	28,422	27,102
445900 Commodities and Other Federal Grants	0	8,260	8,996	7,502	5,448
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	20,500	0	0
<b>Total Revenues</b>	<b>58,869</b>	<b>60,585</b>	<b>83,943</b>	<b>63,248</b>	<b>54,822</b>

## Expenditures

710100 Food Services - Salaries	26,148	29,368	25,028	27,577	26,942
710200 Food Services - Benefits	2,521	245	0	0	0
710300 Food Services - Purchased Services	1,186	728	322	556	337
710400 Food Services - Supplies / Materials	35,307	37,117	38,228	31,344	35,452
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>65,162</b>	<b>67,458</b>	<b>63,578</b>	<b>59,477</b>	<b>62,731</b>

## Balance Sheet

111000 Cash	0	0	1,766	5,537	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	8,808	15,681	0	0	2,372
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	2,917	2,918	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-11,725</b>	<b>-18,599</b>	<b>1,766</b>	<b>5,537</b>	<b>-2,372</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	5,430	5,622	5,298	4,956	5,228
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.16	-3.31	0.33	1.12	-0.45
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **MADISON SCHOOL DISTRICT**  
 DISTRICT NUMBER: **321.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	1,706	2,203	1,314	1,462	1,525
416100 Meal Sales - Reimbursable	241,902	245,133	288,777	284,390	290,587
416200 Meal Sales - Non-reimbursable	51,260	48,445	19,474	30,509	35,262
416900 Other Food Sales	57,050	53,006	1,146	1,687	2,471
419900 Other Local Sales	0	0	50,214	53,753	43,858
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	540,880	517,995	548,450	602,736	574,725
445900 Commodities and Other Federal Grants	0	390	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>892,798</b>	<b>867,172</b>	<b>909,375</b>	<b>974,537</b>	<b>948,428</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	353,414	349,430	357,874	384,973	406,538
710200 Food Services - Benefits	44,225	40,441	39,647	30,369	38,255
710300 Food Services - Purchased Services	13,986	7,323	12,247	12,856	15,247
710400 Food Services - Supplies / Materials	454,272	470,045	499,075	490,244	511,504
710500 Food Services - Capital Objects	425	1,808	0	0	10,221
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	805	893	1,457	2,245	2,149
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>867,127</b>	<b>869,940</b>	<b>910,300</b>	<b>920,687</b>	<b>983,914</b>
<b>Balance Sheet</b>					
111000 Cash	71,300	68,334	17,873	110,773	80,845
112000 Investments	0	0	0	0	0
114000 Other Receivables	5,634	0	54,235	10,868	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	936	863	2,371	1,579	1,088
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	57,620	51,861	55,052	51,530	46,711
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>18,378</b>	<b>15,610</b>	<b>14,685</b>	<b>68,532</b>	<b>33,046</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	72,261	72,495	75,858	76,724	81,993
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.25	0.22	0.19	0.89	0.40

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: MARSH VALLEY JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 021.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	180,882	186,808	151,533	144,920	136,423
416200 Meal Sales - Non-reimbursable	0	0	4,672	13,668	10,428
416900 Other Food Sales	8,978	10,416	21,336	18,891	25,605
419900 Other Local Sales	17	75	754	0	2,016
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	213,424	201,052	191,740	213,993	331,518
445900 Commodities and Other Federal Grants	0	0	0	38,198	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	22,849	25,879	25,782	25,361	28,772
<b>Total Revenues</b>	<b>426,150</b>	<b>424,230</b>	<b>395,817</b>	<b>455,031</b>	<b>534,762</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	154,256	162,071	159,724	165,317	170,856
710200 Food Services - Benefits	63,701	58,113	61,148	62,551	67,823
710300 Food Services - Purchased Services	9,224	10,482	7,710	8,033	13,590
710400 Food Services - Supplies / Materials	190,679	186,330	201,637	180,063	227,073
710500 Food Services - Capital Objects	92	567	0	568	459
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>417,952</b>	<b>417,563</b>	<b>430,219</b>	<b>416,532</b>	<b>479,801</b>
<b>Balance Sheet</b>					
111000 Cash	0	47,608	0	0	99,854
112000 Investments	0	0	0	0	0
114000 Other Receivables	41,173	0	13,980	43,390	0
115000 Inventories	50,316	51,147	67,991	56,470	31,640
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	9,505	6,172	9,422	4,870	7,177
214000 Contracts Payable	18,367	21,468	0	0	0
217000 Salaries / Benefits Payable	0	0	18,992	14,454	13,650
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	50,316	51,147	67,991	56,470	31,640
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>13,301</b>	<b>19,968</b>	<b>-14,434</b>	<b>24,066</b>	<b>79,027</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	34,829	34,797	35,852	34,711	39,983
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.38	0.57	-0.40	0.69	1.98

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **MARSING JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **363.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	34,921	37,348	34,346	42,165	31,498
416200 Meal Sales - Non-reimbursable	12,076	4,555	4,535	0	23
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	2,624	805	1,918	2,904	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	173,354	181,858	188,039	185,789	205,405
445900 Commodities and Other Federal Grants	14,779	0	15,207	17,162	18,911
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	11,933	11,860	15,872	15,521	17,233
<b>Total Revenues</b>	<b>249,687</b>	<b>236,426</b>	<b>259,917</b>	<b>263,541</b>	<b>273,070</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	78,465	78,983	89,215	93,828	99,628
710200 Food Services - Benefits	27,247	24,148	32,953	34,926	38,566
710300 Food Services - Purchased Services	2,552	10,477	3,484	4,531	20,188
710400 Food Services - Supplies / Materials	112,621	109,744	110,335	115,752	121,480
710500 Food Services - Capital Objects	14,879	4,084	2,204	0	18,653
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>235,764</b>	<b>227,436</b>	<b>238,191</b>	<b>249,037</b>	<b>298,515</b>

<b>Balance Sheet</b>					
111000 Cash	49,785	60,766	80,022	94,384	69,534
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	8,111	11,382	10,118
115000 Inventories	5,546	3,689	3,187	1,258	3,493
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	1,463	1,807	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	7,460	7,594	11,270	12,126	11,800
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	3,699
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	5,546	3,689	3,187	1,258	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>42,325</b>	<b>53,172</b>	<b>75,400</b>	<b>91,833</b>	<b>67,646</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	19,647	18,953	19,849	20,753	24,876

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.15	2.81	3.80	4.43	2.72

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **MCCALL-DONNELLY JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **421.0**

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	504	308	259	375	228
416100 Meal Sales - Reimbursable	80,942	74,446	72,720	79,621	87,247
416200 Meal Sales - Non-reimbursable	6,776	7,480	6,371	8,628	8,898
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	88,557	83,682	94,397	95,466	106,655
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>176,779</b>	<b>165,916</b>	<b>173,747</b>	<b>184,090</b>	<b>203,028</b>

## Expenditures

710100 Food Services - Salaries	73,884	63,121	70,703	87,821	86,611
710200 Food Services - Benefits	0	0	0	0	0
710300 Food Services - Purchased Services	348	617	200	395	588
710400 Food Services - Supplies / Materials	101,833	95,348	94,045	102,597	114,353
710500 Food Services - Capital Objects	0	0	6,456	6,272	773
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>176,065</b>	<b>159,086</b>	<b>171,404</b>	<b>197,085</b>	<b>202,325</b>

## Balance Sheet

111000 Cash	12,391	94,602	55,085	81,104	97,613
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	10,676	21,824	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	7,260	93,317	62,605	79,795	95,601
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>5,131</b>	<b>11,961</b>	<b>14,304</b>	<b>1,309</b>	<b>2,012</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	14,672	13,257	14,284	16,424	16,860
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.35	0.90	1.00	0.08	0.12
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: MEADOWS VALLEY SCHOOL DISTRICT  
DISTRICT NUMBER: 011.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	16,608	18,710	17,531	16,041	17,201
416200 Meal Sales - Non-reimbursable	2,853	1,490	1,922	2,494	2,884
416900 Other Food Sales	2,198	2,452	2,523	1,065	1,582
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	25,731	24,702	26,817	31,422	40,529
445900 Commodities and Other Federal Grants	4,610	0	3,781	4,417	4,203
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	5,100	5,754	7,382	0	0
<b>Total Revenues</b>	<b>57,100</b>	<b>53,108</b>	<b>59,956</b>	<b>55,439</b>	<b>66,399</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	23,234	25,985	20,307	19,943	21,225
710200 Food Services - Benefits	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0
710400 Food Services - Supplies / Materials	33,530	28,594	30,147	29,184	35,975
710500 Food Services - Capital Objects	0	0	0	0	741
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>56,764</b>	<b>54,579</b>	<b>50,454</b>	<b>49,127</b>	<b>57,941</b>

<b>Balance Sheet</b>					
111000 Cash	0	0	1,142	10,956	19,465
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	2,462	3,513	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	2,078	5,536	0	0	0
213000 Accounts Payable	0	0	61	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	3,833	4,308	2,474	2,524	2,575
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-5,911</b>	<b>-7,382</b>	<b>2,120</b>	<b>8,432</b>	<b>16,890</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	4,730	4,548	4,205	4,094	4,828

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.25	-1.62	0.50	2.06	3.50

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: MELBA JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 136.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	528	413	315	229
416100 Meal Sales - Reimbursable	48,569	50,903	46,335	50,363	54,067
416200 Meal Sales - Non-reimbursable	9,136	12,177	9,745	6,502	11,486
416900 Other Food Sales	4,308	2,143	8,265	9,891	5,003
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	63,964	70,454	83,047	76,394	104,567
445900 Commodities and Other Federal Grants	12,973	16,010	15,912	15,000	15,000
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>138,950</b>	<b>152,215</b>	<b>163,717</b>	<b>158,465</b>	<b>190,352</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	46,949	45,211	47,820	48,142	45,711
710200 Food Services - Benefits	11,059	12,010	13,247	14,451	15,193
710300 Food Services - Purchased Services	0	0	16	0	0
710400 Food Services - Supplies / Materials	81,814	93,617	95,657	99,566	115,272
710500 Food Services - Capital Objects	3,651	1,256	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>143,473</b>	<b>152,094</b>	<b>156,740</b>	<b>162,159</b>	<b>176,176</b>
<b>Balance Sheet</b>					
111000 Cash	26,630	17,150	19,975	18,555	24,667
112000 Investments	0	10,418	10,906	11,256	11,484
114000 Other Receivables	0	110	7,226	0	0
115000 Inventories	0	0	0	0	3,247
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	1,785	2,715	3,213	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	6,824	6,821	9,775	8,386	3,797
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>18,021</b>	<b>18,142</b>	<b>25,119</b>	<b>21,425</b>	<b>35,601</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	11,956	12,675	13,062	13,513	14,681
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.51	1.43	1.92	1.59	2.42

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **MERIDIAN JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **002.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	47,875	63,040	6,372	2,165	60
416100 Meal Sales - Reimbursable	1,909,529	2,191,853	2,359,443	2,675,459	2,713,463
416200 Meal Sales - Non-reimbursable	635,307	721,167	770,999	855,019	845,103
416900 Other Food Sales	1,031	28,970	33,422	40,460	21,639
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	1,464,826	1,620,882	1,843,615	2,039,036	2,171,685
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>4,058,568</b>	<b>4,625,912</b>	<b>5,013,851</b>	<b>5,612,139</b>	<b>5,751,950</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	1,438,396	1,683,488	1,724,436	1,764,732	1,903,588
710200 Food Services - Benefits	318,503	397,253	471,269	531,029	602,265
710300 Food Services - Purchased Services	132,000	133,794	131,621	137,930	173,434
710400 Food Services - Supplies / Materials	2,218,675	2,547,346	2,792,618	2,586,519	2,727,061
710500 Food Services - Capital Objects	38,369	56,154	23,514	24,363	48,152
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	6,648
920800 Transfers Out	26,836	0	0	0	53,442
<b>Total Expenditures</b>	<b>4,172,779</b>	<b>4,818,035</b>	<b>5,143,458</b>	<b>5,044,573</b>	<b>5,514,590</b>

<b>Balance Sheet</b>					
111000 Cash	79,967	19,679	0	388,784	176,642
112000 Investments	0	0	0	0	0
114000 Other Receivables	37,856	35,131	219,597	32,011	475,009
115000 Inventories	235,436	151,682	166,926	263,302	335,535
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	298,325	0	0
213000 Accounts Payable	8,214	18,827	5,325	12,236	13,026
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	197,030	231,773	251,660	278,009	342,948
218000 Payroll Withholding	0	0	4,928	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	148,015	151,683	166,926	263,302	335,535
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>-195,791</b>	<b>-340,641</b>	<b>130,550</b>	<b>295,677</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	347,732	401,503	428,622	420,381	459,549

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	-0.49	-0.79	0.31	0.64

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: MIDDLETON SCHOOL DISTRICT  
DISTRICT NUMBER: 134.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	2,221	1,216	1,264	1,881	1,791
416100 Meal Sales - Reimbursable	210,969	211,933	176,676	190,130	195,471
416200 Meal Sales - Non-reimbursable	0	0	13,374	11,237	7,935
416900 Other Food Sales	0	0	40,487	26,466	14,478
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	237,027	261,162	319,500	349,905	384,362
445900 Commodities and Other Federal Grants	0	0	38,068	42,825	42,653
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	4,600	0	0
<b>Total Revenues</b>	<b>450,217</b>	<b>474,311</b>	<b>593,969</b>	<b>622,444</b>	<b>646,690</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	152,984	169,551	173,717	178,837	206,809
710200 Food Services - Benefits	44,542	41,886	49,774	55,626	59,461
710300 Food Services - Purchased Services	10,648	9,720	16,028	22,088	22,377
710400 Food Services - Supplies / Materials	235,360	268,874	307,821	302,771	322,193
710500 Food Services - Capital Objects	50,353	26,568	1,403	30,740	14,582
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>493,887</b>	<b>516,599</b>	<b>548,743</b>	<b>590,062</b>	<b>625,422</b>

<b>Balance Sheet</b>					
111000 Cash	52,503	11,974	60,582	67,271	68,494
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	27,424	50,196
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	28,748	30,507	33,889	35,620	38,347
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>23,755</b>	<b>-18,533</b>	<b>26,693</b>	<b>59,075</b>	<b>80,343</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	41,157	43,050	45,729	49,172	52,119

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.58	-0.43	0.58	1.20	1.54

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: MIDVALE SCHOOL DISTRICT  
DISTRICT NUMBER: 433.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	9,503	11,104	8,946	10,058	15,552
416200 Meal Sales - Non-reimbursable	0	0	2,951	4,833	4,778
416900 Other Food Sales	0	0	0	0	396
419900 Other Local Sales	0	0	186	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	10,982	9,868	14,743	13,724	26,868
445900 Commodities and Other Federal Grants	2,288	2,370	2,414	2,283	2,773
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	13,074	11,444	10,000	10,000	7,300
<b>Total Revenues</b>	<b>35,847</b>	<b>34,786</b>	<b>39,240</b>	<b>40,898</b>	<b>57,667</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	11,126	12,675	12,710	13,350	17,987
710200 Food Services - Benefits	5,527	5,948	5,840	5,332	6,565
710300 Food Services - Purchased Services	0	0	0	0	0
710400 Food Services - Supplies / Materials	20,774	17,677	20,387	19,425	32,945
710500 Food Services - Capital Objects	0	0	0	0	170
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>37,427</b>	<b>36,300</b>	<b>38,937</b>	<b>38,107</b>	<b>57,667</b>
<b>Balance Sheet</b>					
111000 Cash	23	23	23	2,826	3,622
112000 Investments	0	0	0	0	0
114000 Other Receivables	994	0	3,236	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	3,236	26	0
213000 Accounts Payable	108	475	15	2,800	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	2,489	2,642	2,799	0	3,622
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-1,580</b>	<b>-3,094</b>	<b>-2,791</b>	<b>0</b>	<b>0</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	3,119	3,025	3,245	3,176	4,806
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.51	-1.02	-0.86	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: MINIDOKA COUNTY JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 331.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	8,136	10,148	10,269	9,189	6,603
416100 Meal Sales - Reimbursable	259,486	247,066	237,643	211,946	187,735
416200 Meal Sales - Non-reimbursable	39,611	36,278	36,078	35,394	33,008
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	680	5	490	267	6
439000 Other State Revenue	0	20,101	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	830,870	987,185	941,681	993,321	1,051,761
445900 Commodities and Other Federal Grants	91,528	0	107,140	0	106,575
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	576	0
460000 Transfers In	82,855	86,693	97,350	95,733	93,800
<b>Total Revenues</b>	<b>1,313,166</b>	<b>1,387,476</b>	<b>1,430,651</b>	<b>1,346,426</b>	<b>1,479,488</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	491,688	513,431	542,254	534,229	540,719
710200 Food Services - Benefits	239,557	247,212	265,858	261,100	269,021
710300 Food Services - Purchased Services	8,634	9,891	9,192	12,299	11,334
710400 Food Services - Supplies / Materials	546,575	541,241	546,405	466,811	596,772
710500 Food Services - Capital Objects	0	19,251	11,469	10,482	28,115
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,286,454</b>	<b>1,331,026</b>	<b>1,375,178</b>	<b>1,284,921</b>	<b>1,445,961</b>

<b>Balance Sheet</b>					
111000 Cash	8,162	1,294	2,118	1,270	85,662
112000 Investments	177,304	297,776	276,054	343,523	384,637
114000 Other Receivables	85,045	34,355	118,317	119,311	30,275
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	3,701	7,715	8,950	15,709	19,493
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	104,126	106,576	112,932	112,281	111,441
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>162,684</b>	<b>219,134</b>	<b>274,607</b>	<b>336,114</b>	<b>369,640</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	107,205	110,919	114,598	107,077	120,497

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.52	1.98	2.40	3.14	3.07

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **MOSCOW CHARTER SCHOOL**  
 DISTRICT NUMBER: **281.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	10,867	12,732	10,035
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	0	0	7,103	9,154	11,839
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	6,292
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>17,970</b>	<b>21,886</b>	<b>28,166</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	0	0	1,120	3,915	7,510
710200 Food Services - Benefits	0	0	548	299	575
710300 Food Services - Purchased Services	0	0	16,319	17,531	19,699
710400 Food Services - Supplies / Materials	0	0	3,691	141	382
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>21,678</b>	<b>21,886</b>	<b>28,166</b>
<b>Balance Sheet</b>					
111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	0	0	1,807	1,824	2,347
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **MOSCOW SCHOOL DISTRICT**  
 DISTRICT NUMBER: **281.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	254,444	255,833	267,303	262,144	263,510
416200 Meal Sales - Non-reimbursable	31,727	28,899	26,695	22,160	20,291
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	29,143	38,880	56,831	64,324	50,347
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	240,998	248,848	248,503	260,625	255,885
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	39,591	40,130	54,164	46,011	45,542
<b>Total Revenues</b>	<b>595,903</b>	<b>612,590</b>	<b>653,496</b>	<b>655,264</b>	<b>635,575</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	217,699	221,918	225,883	228,491	225,214
710200 Food Services - Benefits	79,964	81,768	91,427	93,752	100,581
710300 Food Services - Purchased Services	5,469	5,413	3,366	5,331	10,010
710400 Food Services - Supplies / Materials	255,312	274,670	271,091	272,210	270,748
710500 Food Services - Capital Objects	2,961	1,458	7,055	5,116	1,649
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>561,405</b>	<b>585,227</b>	<b>598,822</b>	<b>604,900</b>	<b>608,202</b>

<b>Balance Sheet</b>					
111000 Cash	94,466	0	150,607	235,193	260,561
112000 Investments	0	130,997	0	0	0
114000 Other Receivables	1,071	0	25,739	837	0
115000 Inventories	30,156	24,386	30,415	29,273	26,738
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	3,563	3,765	1,821	6,109	775
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	35,802	37,652	42,594	39,913	39,703
218000 Payroll Withholding	6,020	6,294	0	6,571	6,738
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	30,156	24,386	30,415	29,273	26,738
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>50,152</b>	<b>83,286</b>	<b>131,931</b>	<b>183,437</b>	<b>213,345</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	46,784	48,769	49,902	50,408	50,684

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.07	1.71	2.64	3.64	4.21

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: MOUNTAIN HOME SCHOOL DISTRICT  
DISTRICT NUMBER: 193.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	410,087	446,178	453,519	332,920	0
416200 Meal Sales - Non-reimbursable	0	0	0	2,653	473,725
416900 Other Food Sales	56,726	45,666	77,669	192,876	24,657
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	475,538	465,350	498,936	529,608	503,333
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	59,916	35,941	46,250	46,505	39,150
<b>Total Revenues</b>	<b>1,002,267</b>	<b>993,135</b>	<b>1,076,374</b>	<b>1,104,562</b>	<b>1,040,865</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	300,362	313,234	324,580	308,967	299,201
710200 Food Services - Benefits	94,354	88,745	98,802	104,170	104,246
710300 Food Services - Purchased Services	110,140	108,577	124,053	128,210	114,307
710400 Food Services - Supplies / Materials	499,104	469,787	516,781	493,033	522,903
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	7,694	0	0
<b>Total Expenditures</b>	<b>1,003,960</b>	<b>980,343</b>	<b>1,071,910</b>	<b>1,034,380</b>	<b>1,040,657</b>

<b>Balance Sheet</b>					
111000 Cash	575	575	575	575	575
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	11,090	64,685	64,685	15,726
115000 Inventories	37,600	29,671	35,914	50,558	43,300
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	56,966	49,373	107,836	34,824	0
213000 Accounts Payable	11,798	10,074	0	23,092	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	32,763	32,449	39,434	33,808	35,307
218000 Payroll Withholding	0	0	0	8	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-63,352</b>	<b>-50,560</b>	<b>-46,096</b>	<b>24,086</b>	<b>24,294</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	83,663	81,695	89,326	86,198	86,721

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.76	-0.62	-0.52	0.28	0.28

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **MULLAN SCHOOL DISTRICT**  
 DISTRICT NUMBER: **392.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	1,520	967	961	930	935
416200 Meal Sales - Non-reimbursable	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	2,442	2,158	2,497	2,467	2,213
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	461	971	542	0	479
<b>Total Revenues</b>	<b>4,423</b>	<b>4,096</b>	<b>4,000</b>	<b>3,397</b>	<b>3,627</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0
710400 Food Services - Supplies / Materials	4,415	3,872	3,789	3,805	3,654
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>4,415</b>	<b>3,872</b>	<b>3,789</b>	<b>3,805</b>	<b>3,654</b>

<b>Balance Sheet</b>					
111000 Cash	351	224	435	27	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	351	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>224</b>	<b>435</b>	<b>27</b>	<b>0</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	368	323	316	317	305

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.69	1.38	0.09	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: MURTAUGH JOINT SCHOOL DISTRICT  
 DISTRICT NUMBER: 418.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	19,669	16,095	12,814	0	0
416200 Meal Sales - Non-reimbursable	1,096	1,590	1,666	2,139	10,777
416900 Other Food Sales	0	0	0	11,021	6,358
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	5,944	0
445500 Federal Reimbursement	43,716	53,263	54,333	53,455	59,586
445900 Commodities and Other Federal Grants	5,597	6,489	6,518	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	16,481	10,500	14,996	12,290	13,670
<b>Total Revenues</b>	<b>86,559</b>	<b>87,937</b>	<b>90,327</b>	<b>84,849</b>	<b>90,391</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	29,754	26,722	31,434	29,740	29,934
710200 Food Services - Benefits	12,245	10,454	14,995	12,290	14,633
710300 Food Services - Purchased Services	0	0	0	89	30
710400 Food Services - Supplies / Materials	42,877	43,812	37,778	39,796	32,966
710500 Food Services - Capital Objects	1,170	369	363	0	737
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>86,046</b>	<b>81,357</b>	<b>84,570</b>	<b>81,915</b>	<b>78,300</b>
<b>Balance Sheet</b>					
111000 Cash	639	7,242	201	16,055	30,533
112000 Investments	0	0	8,000	0	0
114000 Other Receivables	0	0	8,556	632	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	131	1,669	2,583	0	258
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	6,012	4,497	7,341	6,920	8,417
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-5,504</b>	<b>1,076</b>	<b>6,833</b>	<b>9,767</b>	<b>21,858</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	7,171	6,780	7,048	6,826	6,525
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.77	0.16	0.97	1.43	3.35

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **NAMPA CHARTER SCHOOL**  
 DISTRICT NUMBER: **131.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	30,132	52,459
416200 Meal Sales - Non-reimbursable	0	0	0	954	2,785
416900 Other Food Sales	0	0	0	1,430	11,429
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	17,020	34,232
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,536</b>	<b>100,905</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	0	0	0	30,423	39,687
710200 Food Services - Benefits	0	0	0	11,559	14,580
710300 Food Services - Purchased Services	0	0	0	6,417	1,096
710400 Food Services - Supplies / Materials	0	0	0	18,284	33,748
710500 Food Services - Capital Objects	0	0	0	15,158	800
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,841</b>	<b>89,911</b>
<b>Balance Sheet</b>					
111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	1,582	1,651
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	30,650	20,185
213000 Accounts Payable	0	0	0	626	645
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	2,611	2,132
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-32,305</b>	<b>-21,311</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	0	0	0	6,820	7,493
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	-4.74	-2.84

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **NAMPA SCHOOL DISTRICT**  
 DISTRICT NUMBER: **131.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	12,953	9,240	5,432	698	365
416100 Meal Sales - Reimbursable	590,554	443,197	717,752	784,884	831,662
416200 Meal Sales - Non-reimbursable	385,095	620,368	433,598	444,165	414,888
416900 Other Food Sales	33,620	32,237	44,702	14,074	11,899
419900 Other Local Sales	0	300	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	1,498,422	1,502,436	1,865,999	2,024,190	2,302,540
445900 Commodities and Other Federal Grants	0	0	0	0	800
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	152,476	139,167	204,364	205,188	221,298
<b>Total Revenues</b>	<b>2,673,120</b>	<b>2,746,945</b>	<b>3,271,847</b>	<b>3,473,199</b>	<b>3,783,452</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	943,805	1,096,069	1,182,698	1,174,407	1,257,661
710200 Food Services - Benefits	464,620	484,858	600,389	670,272	759,551
710300 Food Services - Purchased Services	28,613	35,386	37,395	30,988	30,847
710400 Food Services - Supplies / Materials	1,195,102	1,314,896	1,460,530	1,400,867	1,574,301
710500 Food Services - Capital Objects	13,080	13,461	2,687	11,585	69,180
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	37,562	44,164	0	60,964	65,969
<b>Total Expenditures</b>	<b>2,682,782</b>	<b>2,988,834</b>	<b>3,283,699</b>	<b>3,349,083</b>	<b>3,757,509</b>

<b>Balance Sheet</b>					
111000 Cash	200,943	0	0	274,765	337,729
112000 Investments	0	0	0	0	0
114000 Other Receivables	43,223	39,844	240,308	33,679	55,353
115000 Inventories	95,583	87,392	97,919	75,515	71,093
116000 Other Current Assets	1,273	1,836	2,037	2,541	2,737
211000 Interfund Payable	0	28,795	189,820	157,577	192,999
213000 Accounts Payable	11,557	18,196	11,763	2,106	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	167,628	170,324	238,776	202,796	223,949
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	95,583	563	97,919	75,515	73,830
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>66,254</b>	<b>-88,806</b>	<b>-198,014</b>	<b>-51,494</b>	<b>-23,866</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	223,565	249,070	273,642	279,090	313,126

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.30	-0.36	-0.72	-0.18	-0.08

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **NEW PLYMOUTH SCHOOL DISTRICT**  
 DISTRICT NUMBER: **372.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	639	665	287	0	0
416100 Meal Sales - Reimbursable	66,837	69,507	70,554	65,403	72,401
416200 Meal Sales - Non-reimbursable	10,982	12,352	11,165	14,254	8,364
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	150,977	146,939	159,466	180,522	165,609
445900 Commodities and Other Federal Grants	0	0	0	0	20,084
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>229,435</b>	<b>229,463</b>	<b>241,472</b>	<b>260,179</b>	<b>266,458</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	99,219	100,139	94,907	89,228	91,769
710200 Food Services - Benefits	22,211	21,662	18,143	28,535	25,225
710300 Food Services - Purchased Services	2,003	3,001	2,681	5,748	1,132
710400 Food Services - Supplies / Materials	112,878	109,413	117,313	118,935	115,670
710500 Food Services - Capital Objects	6,788	850	675	11,367	7,008
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>243,099</b>	<b>235,065</b>	<b>233,719</b>	<b>253,813</b>	<b>240,804</b>

<b>Balance Sheet</b>					
111000 Cash	17,220	17,884	0	0	8,628
112000 Investments	0	0	0	0	0
114000 Other Receivables	9,837	9,887	12,234	8,953	7,831
115000 Inventories	6,912	7,365	5,723	12,008	12,192
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	36,722	43,931	23,720	17,066	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	19,395	18,955	14,234	17,526	16,628
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	6,912	0	5,723	12,008	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-29,060</b>	<b>-27,750</b>	<b>-25,720</b>	<b>-25,639</b>	<b>12,023</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	20,258	19,589	19,477	21,151	20,067

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.43	-1.42	-1.32	-1.21	0.60

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: NEZPERCE JOINT SCHOOL DISTRICT  
 DISTRICT NUMBER: 302.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	649	576	139	166
416100 Meal Sales - Reimbursable	0	0	19,556	18,030	20,842
416200 Meal Sales - Non-reimbursable	2,859	3,093	3,515	2,986	3,764
416900 Other Food Sales	17,803	18,916	0	253	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	30,993	30,032	22,434	21,512	22,232
445900 Commodities and Other Federal Grants	4,391	6,497	4,802	6,048	5,254
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	2,171	0	0	0	0
<b>Total Revenues</b>	<b>58,217</b>	<b>59,187</b>	<b>50,883</b>	<b>48,968</b>	<b>52,258</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	15,709	16,413	17,104	16,726	18,134
710200 Food Services - Benefits	2,743	1,987	3,678	461	593
710300 Food Services - Purchased Services	1,409	2,717	1,311	609	1,737
710400 Food Services - Supplies / Materials	36,836	40,218	35,616	28,968	28,428
710500 Food Services - Capital Objects	4,750	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>61,447</b>	<b>61,335</b>	<b>57,709</b>	<b>46,764</b>	<b>48,892</b>

<b>Balance Sheet</b>					
111000 Cash	1,255	1,104	506	0	1,409
112000 Investments	0	14,799	4,375	10,614	12,532
114000 Other Receivables	20,879	97	3,207	54	205
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	405	0
213000 Accounts Payable	5,149	1,171	9	245	568
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	2,041	2,033	2,101	1,835	2,038
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	8	9	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>14,944</b>	<b>12,796</b>	<b>5,970</b>	<b>8,174</b>	<b>11,540</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	5,121	5,111	4,809	3,897	4,074

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.92	2.50	1.24	2.10	2.83

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **NORTH GEM SCHOOL DISTRICT**  
 DISTRICT NUMBER: **149.0**

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	24,327	19,462	26,270	20,439	17,130
416200 Meal Sales - Non-reimbursable	5,563	4,438	2,559	4,054	2,596
416900 Other Food Sales	395	294	1,475	1,620	798
419900 Other Local Sales	812	1,099	0	28	144
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	25,716	24,061	25,454	41,885	47,565
445900 Commodities and Other Federal Grants	0	0	4,877	5,702	4,544
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	10,000	10,000	6,000	6,000	6,000
<b>Total Revenues</b>	<b>66,813</b>	<b>59,354</b>	<b>66,635</b>	<b>79,728</b>	<b>78,777</b>

## Expenditures

710100 Food Services - Salaries	33,220	35,769	35,585	36,137	35,605
710200 Food Services - Benefits	3,274	3,636	4,095	4,456	4,728
710300 Food Services - Purchased Services	370	1	470	589	485
710400 Food Services - Supplies / Materials	24,608	24,244	31,993	37,906	39,388
710500 Food Services - Capital Objects	1,560	12,136	1,674	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>63,032</b>	<b>75,786</b>	<b>73,817</b>	<b>79,088</b>	<b>80,206</b>

## Balance Sheet

111000 Cash	29,765	14,833	6,611	7,827	6,829
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	211	978	681	743	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	4,103	4,836	4,092	4,606	5,780
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>25,451</b>	<b>9,019</b>	<b>1,838</b>	<b>2,478</b>	<b>1,049</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	5,253	6,316	6,151	6,591	6,684
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.85	1.43	0.30	0.38	0.16
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: NOTUS SCHOOL DISTRICT  
DISTRICT NUMBER: 135.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	26,165	0	104,808	0	0
416200 Meal Sales - Non-reimbursable	0	25,887	23,672	22,818	21,512
416900 Other Food Sales	0	132	2,777	1,219	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	72,111	69,007	0	105,340	112,354
445900 Commodities and Other Federal Grants	0	9,187	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>98,276</b>	<b>104,213</b>	<b>131,257</b>	<b>129,377</b>	<b>133,866</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	33,537	33,512	35,686	41,687	42,603
710200 Food Services - Benefits	5,035	5,779	9,435	15,592	10,884
710300 Food Services - Purchased Services	1,054	0	516	2,237	486
710400 Food Services - Supplies / Materials	51,713	55,460	68,447	73,350	73,622
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>91,339</b>	<b>94,751</b>	<b>114,084</b>	<b>132,866</b>	<b>127,595</b>
<b>Balance Sheet</b>					
111000 Cash	3,683	11,377	28,912	28,214	34,657
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	385	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	6,853	5,470	5,832	8,623	8,795
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-3,555</b>	<b>5,907</b>	<b>23,080</b>	<b>19,591</b>	<b>25,862</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	7,612	7,896	9,507	11,072	10,633
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.47	0.75	2.43	1.77	2.43

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: ONEIDA COUNTY SCHOOL DISTRICT  
DISTRICT NUMBER: 351.0

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	89,506	93,435	83,247	88,615	86,579
416200 Meal Sales - Non-reimbursable	0	205	0	0	0
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	95,386	95,993	93,143	111,805	174,347
445900 Commodities and Other Federal Grants	14,746	17,637	17,400	16,315	16,311
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	12,000	0	0
<b>Total Revenues</b>	<b>199,638</b>	<b>207,270</b>	<b>205,790</b>	<b>216,735</b>	<b>277,237</b>

## Expenditures

710100 Food Services - Salaries	81,131	85,624	92,411	86,122	86,202
710200 Food Services - Benefits	10,189	13,133	12,864	13,719	16,232
710300 Food Services - Purchased Services	0	0	0	0	0
710400 Food Services - Supplies / Materials	127,561	113,144	105,157	99,354	106,920
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>218,881</b>	<b>211,901</b>	<b>210,432</b>	<b>199,195</b>	<b>209,354</b>

## Balance Sheet

111000 Cash	0	0	0	0	50,519
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	25,632	30,023	34,864	17,364	0
213000 Accounts Payable	0	240	40	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-25,632</b>	<b>-30,263</b>	<b>-34,904</b>	<b>-17,364</b>	<b>50,519</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	18,240	17,658	17,536	16,600	17,446
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.41	-1.71	-1.99	-1.05	2.90
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: OROFINO JOINT SCHOOL DISTRICT  
 DISTRICT NUMBER: 171.0

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	86,387	86,384	87,265	96,415	85,506
416200 Meal Sales - Non-reimbursable	2,209	1,513	1,790	1,881	1,895
416900 Other Food Sales	9,735	13,180	10,803	9,168	11,092
419900 Other Local Sales	902	448	135	225	308
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	206,608	211,821	215,752	266,353	226,809
445900 Commodities and Other Federal Grants	27,191	30,134	25,755	32,085	36,473
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	84,495	61,423	49,305	31,175	26,824
<b>Total Revenues</b>	<b>417,527</b>	<b>404,903</b>	<b>390,805</b>	<b>437,302</b>	<b>388,907</b>

## Expenditures

710100 Food Services - Salaries	152,328	163,214	151,428	158,030	141,205
710200 Food Services - Benefits	44,399	53,690	57,156	52,007	53,214
710300 Food Services - Purchased Services	4,753	8,723	5,499	7,868	6,741
710400 Food Services - Supplies / Materials	178,200	179,276	173,445	213,115	184,797
710500 Food Services - Capital Objects	4,604	0	3,277	6,282	2,950
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>384,284</b>	<b>404,903</b>	<b>390,805</b>	<b>437,302</b>	<b>388,907</b>

## Balance Sheet

111000 Cash	0	0	0	31,175	21,314
112000 Investments	0	0	0	0	0
114000 Other Receivables	27,018	61,423	32,238	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	33,332	5,273	4,909	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	27,018	28,091	26,965	26,266	21,314
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	32,024	33,742	32,567	36,442	32,409
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **PARMA SCHOOL DISTRICT**  
 DISTRICT NUMBER: **137.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	53,301	63,572	57,823	60,383	60,219
416200 Meal Sales - Non-reimbursable	9,114	5,127	4,712	4,373	5,448
416900 Other Food Sales	1,294	8,200	15,075	13,415	12,391
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	202,297	208,130	227,980	233,800	232,673
445900 Commodities and Other Federal Grants	0	0	0	0	22,531
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	32,061	14,823	0
<b>Total Revenues</b>	<b>266,006</b>	<b>285,029</b>	<b>337,651</b>	<b>326,794</b>	<b>333,262</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	95,182	112,842	113,667	98,645	106,828
710200 Food Services - Benefits	13,445	12,059	15,074	17,005	18,726
710300 Food Services - Purchased Services	7,676	10,679	11,783	11,981	10,206
710400 Food Services - Supplies / Materials	153,076	175,870	178,106	151,346	169,338
710500 Food Services - Capital Objects	3,532	20,692	1,783	5,262	9,260
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	75	75	0	0	0
<b>Total Expenditures</b>	<b>272,986</b>	<b>332,217</b>	<b>320,413</b>	<b>284,239</b>	<b>314,358</b>

<b>Balance Sheet</b>					
111000 Cash	26,940	0	0	38,409	53,307
112000 Investments	0	0	0	0	0
114000 Other Receivables	4,245	4,239	34,144	6,240	7,617
115000 Inventories	4,320	7,326	7,326	6,100	9,500
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	19,991	31,425	0	0
213000 Accounts Payable	480	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	12,571	16,308	17,541	15,690	16,461
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	4,320	7,326	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>18,134</b>	<b>-32,060</b>	<b>-7,496</b>	<b>35,059</b>	<b>53,963</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	22,749	27,685	26,701	23,687	26,197

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.80	-1.16	-0.28	1.48	2.06

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **PAYETTE JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **371.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	3,731	3,825	2,670	1,897	1,252
416100 Meal Sales - Reimbursable	101,749	101,015	101,352	90,158	83,906
416200 Meal Sales - Non-reimbursable	21,983	24,014	16,217	14,250	12,849
416900 Other Food Sales	1,370	3,560	4,421	4,327	5,818
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	324,387	367,096	399,120	422,918	473,004
445900 Commodities and Other Federal Grants	32,820	40,647	43,228	46,346	30,509
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>486,040</b>	<b>540,157</b>	<b>567,008</b>	<b>579,896</b>	<b>607,338</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	192,970	203,957	221,418	225,934	213,803
710200 Food Services - Benefits	47,172	48,959	51,833	58,324	52,833
710300 Food Services - Purchased Services	6,583	13,598	22,033	15,528	22,435
710400 Food Services - Supplies / Materials	229,814	256,538	288,933	274,336	276,379
710500 Food Services - Capital Objects	3,224	2,385	0	5,423	4,087
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>479,763</b>	<b>525,437</b>	<b>584,217</b>	<b>579,545</b>	<b>569,537</b>
<b>Balance Sheet</b>					
111000 Cash	51,532	62,577	7,399	37,206	79,404
112000 Investments	70,601	71,462	64,469	60,458	61,686
114000 Other Receivables	11,029	29,221	59,893	35,658	43,547
115000 Inventories	33,432	21,655	40,869	41,865	30,788
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	4,985	3,573	6,737	6,919	12,346
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	28,897	33,910	35,670	37,694	34,704
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	33,432	21,655	40,869	41,865	30,788
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>99,280</b>	<b>125,777</b>	<b>89,354</b>	<b>88,709</b>	<b>137,587</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	39,980	43,786	48,685	48,295	47,461
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.48	2.87	1.84	1.84	2.90

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **PLUMMER / WORLEY JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **044.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	40,429	40,966	18,678	22,052	29,861
416200 Meal Sales - Non-reimbursable	0	0	9,816	11,292	8,245
416900 Other Food Sales	0	0	335	1,363	668
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	133,163	0	116,706	146,957	147,606
445900 Commodities and Other Federal Grants	12,345	120,451	27,613	-10,280	10,656
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	12,315	32,090	63,191	64,878	72,785
<b>Total Revenues</b>	<b>198,252</b>	<b>193,507</b>	<b>236,339</b>	<b>236,262</b>	<b>269,821</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	71,324	80,151	84,857	86,272	97,012
710200 Food Services - Benefits	27,006	29,144	38,451	40,086	46,914
710300 Food Services - Purchased Services	2,012	2,097	2,838	2,945	3,235
710400 Food Services - Supplies / Materials	95,340	87,663	107,056	105,279	112,451
710500 Food Services - Capital Objects	2,140	0	2,325	2,492	3,987
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>197,822</b>	<b>199,055</b>	<b>235,527</b>	<b>237,074</b>	<b>263,599</b>

<b>Balance Sheet</b>					
111000 Cash	0	8,804	0	3,162	19,282
112000 Investments	0	0	0	0	0
114000 Other Receivables	17,717	4,885	20,317	13,678	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	2,862	0	0
213000 Accounts Payable	0	0	2,209	949	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	12,169	13,689	14,434	13,891	13,060
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	2,000	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>5,548</b>	<b>0</b>	<b>812</b>	<b>0</b>	<b>6,222</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	16,485	16,588	19,627	19,756	21,967

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.34	0.00	0.04	0.00	0.28

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **POCATELLO SCHOOL DISTRICT**  
 DISTRICT NUMBER: **025.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	6,903	4,125	0	-2,655	4,038
416100 Meal Sales - Reimbursable	830,277	860,111	805,224	771,158	829,364
416200 Meal Sales - Non-reimbursable	0	447,180	517,295	539,045	448,892
416900 Other Food Sales	399,574	15,878	14,684	31,120	21,689
419900 Other Local Sales	12,522	0	0	0	0
439000 Other State Revenue	0	42,204	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	1,531,757	1,595,884	1,672,275	1,783,355	1,984,169
445900 Commodities and Other Federal Grants	142,006	136,253	148,873	137,271	164,107
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	179,512	180,937	181,780	208,868	197,950
<b>Total Revenues</b>	<b>3,102,551</b>	<b>3,282,572</b>	<b>3,340,131</b>	<b>3,468,162</b>	<b>3,650,209</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	1,083,616	1,115,143	1,089,041	1,133,592	1,133,091
710200 Food Services - Benefits	369,149	363,804	359,310	369,139	381,926
710300 Food Services - Purchased Services	6,115	4,286	4,842	10,820	23,118
710400 Food Services - Supplies / Materials	1,526,363	1,694,338	1,720,164	1,741,630	1,786,153
710500 Food Services - Capital Objects	35,676	15,280	107,748	70,103	59,436
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,020,919</b>	<b>3,192,851</b>	<b>3,281,105</b>	<b>3,325,284</b>	<b>3,383,724</b>

<b>Balance Sheet</b>					
111000 Cash	100,977	175,560	0	262,191	497,539
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	277,022	72,955	81,840
115000 Inventories	54,520	61,715	101,013	108,962	149,461
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	78,455	0	0
213000 Accounts Payable	0	0	0	0	9,915
214000 Contracts Payable	0	20,741	0	21,888	26,261
217000 Salaries / Benefits Payable	19,820	0	20,346	0	0
218000 Payroll Withholding	21,038	12,174	15,848	15,956	19,915
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	54,520	61,715	101,013	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>60,119</b>	<b>142,645</b>	<b>162,373</b>	<b>406,264</b>	<b>672,749</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	251,743	266,071	273,425	277,107	281,977

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.24	0.54	0.59	1.47	2.39

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **POST FALLS SCHOOL DISTRICT**  
 DISTRICT NUMBER: **273.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	231,030	339,240	392,991	408,396	443,447
416200 Meal Sales - Non-reimbursable	102,193	169,220	149,704	161,540	147,646
416900 Other Food Sales	0	0	0	8,312	9,040
419900 Other Local Sales	5,142	8,871	8,234	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	427,198	503,745	653,531	719,625	846,975
445900 Commodities and Other Federal Grants	41,747	54,597	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	47,340	74,112	77,467	73,912	83,322
<b>Total Revenues</b>	<b>854,650</b>	<b>1,149,785</b>	<b>1,281,927</b>	<b>1,371,785</b>	<b>1,530,430</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	286,473	430,167	438,733	442,607	482,211
710200 Food Services - Benefits	87,282	135,529	147,383	129,960	150,635
710300 Food Services - Purchased Services	10,237	17,486	3,813	7,920	19,766
710400 Food Services - Supplies / Materials	463,104	658,539	669,375	675,294	797,214
710500 Food Services - Capital Objects	4,950	16,509	100	5,500	5,541
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>852,046</b>	<b>1,258,230</b>	<b>1,259,404</b>	<b>1,261,281</b>	<b>1,455,367</b>

<b>Balance Sheet</b>					
111000 Cash	31,477	0	0	63,290	122,100
112000 Investments	0	0	0	0	0
114000 Other Receivables	16,562	0	89,787	9,996	26,936
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	61,984	129,561	0	0
213000 Accounts Payable	519	338	2,710	22	118
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	4,082	2,685	0	5,244	5,835
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>43,438</b>	<b>-65,007</b>	<b>-42,484</b>	<b>68,020</b>	<b>143,083</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	71,004	104,853	104,950	105,107	121,281

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.61	-0.62	-0.40	0.65	1.18

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **POTLATCH SCHOOL DISTRICT**  
 DISTRICT NUMBER: **285.0**

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	63,839	59,143	60,394	60,770	58,397
416200 Meal Sales - Non-reimbursable	7,571	6,458	5,984	5,812	5,877
416900 Other Food Sales	53	0	0	0	0
419900 Other Local Sales	60	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	51,060	66,602	68,732	62,752	70,004
445900 Commodities and Other Federal Grants	11,371	11,303	10,620	13,262	15,187
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	13,786	2,116	0	0	0
<b>Total Revenues</b>	<b>147,740</b>	<b>145,622</b>	<b>145,730</b>	<b>142,596</b>	<b>149,465</b>

## Expenditures

710100 Food Services - Salaries	61,108	65,346	67,877	65,398	65,842
710200 Food Services - Benefits	0	0	0	0	0
710300 Food Services - Purchased Services	1,031	1,494	1,061	1,111	-46
710400 Food Services - Supplies / Materials	74,608	77,230	72,325	73,753	77,336
710500 Food Services - Capital Objects	0	1,552	1,353	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>136,747</b>	<b>145,622</b>	<b>142,616</b>	<b>140,262</b>	<b>143,132</b>

## Balance Sheet

111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	9,313	10,957	13,646	15,073	22,209
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	9,313	10,957	10,532	9,625	10,428
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>3,114</b>	<b>5,448</b>	<b>11,781</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	11,396	12,135	11,885	11,689	11,928
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.26	0.47	0.99
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **PRESTON JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **201.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	911	967	801	643	515
416100 Meal Sales - Reimbursable	227,502	249,783	195,190	188,382	201,927
416200 Meal Sales - Non-reimbursable	0	-2,744	46,105	48,010	46,671
416900 Other Food Sales	9,091	5,055	9,137	5,991	849
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	39,664	34,487
445500 Federal Reimbursement	310,896	366,804	391,411	438,675	307,211
445900 Commodities and Other Federal Grants	0	41,862	43,191	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	93,045	0	0	0	0
<b>Total Revenues</b>	<b>641,445</b>	<b>661,727</b>	<b>685,835</b>	<b>721,365</b>	<b>591,660</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	199,277	180,980	195,406	200,721	187,867
710200 Food Services - Benefits	30,027	29,492	24,238	37,490	30,722
710300 Food Services - Purchased Services	1,757	17,849	6,635	7,496	7,640
710400 Food Services - Supplies / Materials	387,463	385,082	428,274	458,708	397,821
710500 Food Services - Capital Objects	94,234	17,719	12,679	23,462	454
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>712,758</b>	<b>631,122</b>	<b>667,232</b>	<b>727,877</b>	<b>624,504</b>

<b>Balance Sheet</b>					
111000 Cash	724	5,079	74,347	70,724	61,675
112000 Investments	0	0	0	0	0
114000 Other Receivables	26,716	50,665	0	0	35,833
115000 Inventories	60,000	60,000	60,000	60,000	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	911
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	25,712	23,411	23,411	26,300	25,017
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	60,000	60,000	60,000	60,000	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>1,728</b>	<b>32,333</b>	<b>50,936</b>	<b>44,424</b>	<b>71,580</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	59,397	52,594	55,603	60,656	52,042

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.03	0.61	0.92	0.73	1.38

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **RENAISSANCE CHARTER SCHOOL**  
 DISTRICT NUMBER: **281.2**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	13,874	5,512	0
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	9,271	0
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	4,924	5,902	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>18,798</b>	<b>20,685</b>	<b>0</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	0	0	5,567	5,959	0
710200 Food Services - Benefits	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	12,868	14,332	0
710400 Food Services - Supplies / Materials	0	0	547	394	0
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>18,982</b>	<b>20,685</b>	<b>0</b>
<b>Balance Sheet</b>					
111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	148	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	906	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	62	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	86	906	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	0	0	1,582	1,724	0
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **RICHFIELD SCHOOL DISTRICT**  
 DISTRICT NUMBER: **316.0**

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	289	367	385	191	146
416100 Meal Sales - Reimbursable	13,823	16,506	8,319	12,695	13,147
416200 Meal Sales - Non-reimbursable	4,327	6,030	9,986	6,416	6,955
416900 Other Food Sales	636	109	62	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	53,189	50,559	49,954	63,623	61,320
445900 Commodities and Other Federal Grants	0	5,762	5,538	7,159	6,052
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>72,264</b>	<b>79,333</b>	<b>74,244</b>	<b>90,084</b>	<b>87,620</b>

## Expenditures

710100 Food Services - Salaries	29,908	29,475	41,301	39,381	31,328
710200 Food Services - Benefits	9,034	9,402	0	14,740	12,965
710300 Food Services - Purchased Services	523	695	112	970	622
710400 Food Services - Supplies / Materials	31,084	32,876	33,261	33,690	34,820
710500 Food Services - Capital Objects	230	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>70,779</b>	<b>72,448</b>	<b>74,674</b>	<b>88,781</b>	<b>79,735</b>

## Balance Sheet

111000 Cash	20,378	27,487	27,057	36,104	36,682
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	6,665
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	5,804	5,805	5,805
213000 Accounts Payable	5,579	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	3,980	0	7,743	4,761
218000 Payroll Withholding	0	1,824	0	0	2,340
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>14,799</b>	<b>21,683</b>	<b>21,253</b>	<b>22,556</b>	<b>30,441</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	5,898	6,037	6,223	7,398	6,645
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.51	3.59	3.42	3.05	4.58
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **RIRIE JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **252.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	52,003	54,284	50,932	16,722	2,372
416200 Meal Sales - Non-reimbursable	11,452	5,314	6,820	45,641	62,555
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	1,891	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	97,916	97,404	102,592	115,745	133,366
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	11,600	10,057	10,264	12,528	22,200
<b>Total Revenues</b>	<b>172,971</b>	<b>168,950</b>	<b>170,608</b>	<b>190,636</b>	<b>220,493</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	53,907	56,583	61,140	7,292	48,592
710200 Food Services - Benefits	25,395	31,065	32,633	8,486	28,301
710300 Food Services - Purchased Services	357	606	19	142,054	12,573
710400 Food Services - Supplies / Materials	95,494	89,904	90,745	40,856	101,076
710500 Food Services - Capital Objects	356	540	88	349	10,999
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>175,509</b>	<b>178,698</b>	<b>184,625</b>	<b>199,037</b>	<b>201,541</b>

<b>Balance Sheet</b>					
111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	23,200	9,974	10,038	2,180	16,890
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	17,425	12,670	24,894	30,480	21,822
213000 Accounts Payable	0	0	0	4,690	48
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	8,502	9,779	11,636	1,903	10,961
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-2,727</b>	<b>-12,475</b>	<b>-26,492</b>	<b>-34,893</b>	<b>-15,941</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	14,626	14,892	15,385	16,586	16,795

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.19	-0.84	-1.72	-2.10	-0.95

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **ROCKLAND SCHOOL DISTRICT**  
 DISTRICT NUMBER: **382.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	13,210	10,580	10,733	10,813	17,124
416200 Meal Sales - Non-reimbursable	0	4,137	5,360	4,458	0
416900 Other Food Sales	0	0	0	947	0
419900 Other Local Sales	0	0	0	350	0
439000 Other State Revenue	0	881	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	42,400	40,128	40,906	36,921	38,475
445900 Commodities and Other Federal Grants	0	0	0	1,000	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	10,251	9,212	11,449	0	0
<b>Total Revenues</b>	<b>65,861</b>	<b>64,938</b>	<b>68,448</b>	<b>54,489</b>	<b>55,599</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	20,805	20,571	17,967	19,778	19,805
710200 Food Services - Benefits	10,251	10,272	11,851	0	0
710300 Food Services - Purchased Services	0	348	1,034	400	140
710400 Food Services - Supplies / Materials	33,550	37,768	37,036	37,479	34,655
710500 Food Services - Capital Objects	0	1,662	997	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>64,606</b>	<b>70,621</b>	<b>68,885</b>	<b>57,657</b>	<b>54,600</b>

<b>Balance Sheet</b>					
111000 Cash	1,477	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	2,800	4,790	6,781	8,833	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	4,206	4,483	7,198	6,810
213000 Accounts Payable	0	0	158	611	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	2,800	4,790	6,781	8,833	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>1,477</b>	<b>-4,206</b>	<b>-4,641</b>	<b>-7,809</b>	<b>-6,810</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	5,384	5,885	5,740	4,805	4,550

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.27	-0.71	-0.81	-1.63	-1.50

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **SALMON SCHOOL DISTRICT**  
 DISTRICT NUMBER: **291.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	1,562	1,090	135	0	0
416100 Meal Sales - Reimbursable	52,850	50,553	53,381	52,735	56,646
416200 Meal Sales - Non-reimbursable	13,345	15,403	10,259	6,456	6,773
416900 Other Food Sales	492	512	401	1,895	548
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	110,135	108,537	104,402	112,370	131,299
445900 Commodities and Other Federal Grants	14,028	0	0	15,527	17,622
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>192,412</b>	<b>176,095</b>	<b>168,578</b>	<b>188,983</b>	<b>212,888</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	84,125	81,799	87,036	83,843	97,007
710200 Food Services - Benefits	19,222	19,623	18,022	22,975	21,091
710300 Food Services - Purchased Services	5,908	4,012	3,592	2,925	2,433
710400 Food Services - Supplies / Materials	80,746	71,494	70,660	82,954	100,971
710500 Food Services - Capital Objects	790	2,711	2,617	1,264	1,158
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>190,791</b>	<b>179,639</b>	<b>181,927</b>	<b>193,961</b>	<b>222,660</b>

<b>Balance Sheet</b>					
111000 Cash	33,227	29,610	11,851	7,525	9,625
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	1,417	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	3,090	2,933	1,215	450	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	1,192	1,275	0	0	12,322
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>28,945</b>	<b>25,402</b>	<b>12,053</b>	<b>7,075</b>	<b>-2,697</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	15,899	14,970	15,161	16,163	18,555

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.82	1.70	0.80	0.44	-0.15

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **SHELLEY JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **060.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	2,092	2,971	1,068	623	285
416100 Meal Sales - Reimbursable	151,090	150,711	150,000	157,585	161,992
416200 Meal Sales - Non-reimbursable	273	37,165	37,057	40,568	36,049
416900 Other Food Sales	5,311	8,429	8,059	7,393	6,066
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	272,987	283,658	223,613	240,509	264,980
445900 Commodities and Other Federal Grants	0	0	41,913	40,259	36,176
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	30,040	31,670	34,083	35,629	25,887
<b>Total Revenues</b>	<b>461,793</b>	<b>514,604</b>	<b>495,793</b>	<b>522,566</b>	<b>531,435</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	185,362	195,489	193,299	186,476	193,275
710200 Food Services - Benefits	78,004	71,758	70,136	70,332	67,678
710300 Food Services - Purchased Services	3,190	0	237	2,076	4,055
710400 Food Services - Supplies / Materials	161,834	202,337	220,774	205,815	227,086
710500 Food Services - Capital Objects	0	0	0	0	5,483
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>428,390</b>	<b>469,584</b>	<b>484,446</b>	<b>464,699</b>	<b>497,577</b>
<b>Balance Sheet</b>					
111000 Cash	52,170	5,743	130,457	188,841	221,617
112000 Investments	0	8,960	0	0	0
114000 Other Receivables	27,763	107,485	3,316	4,697	4,864
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	167	167	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	212	484
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	30,567	27,802	28,207	29,893	28,539
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>49,366</b>	<b>94,386</b>	<b>105,733</b>	<b>163,600</b>	<b>197,458</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	35,699	39,132	40,371	38,725	41,465
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.38	2.41	2.62	4.22	4.76

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **SHOSHONE JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **312.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	19,719	21,756	28,271	28,237	28,750
416200 Meal Sales - Non-reimbursable	5,766	7,084	3,272	2,102	2,546
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	1,771	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	82,439	86,539	78,981	123,761	99,307
445900 Commodities and Other Federal Grants	9,802	9,476	9,644	0	12,453
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	8,817	6,940	0	7,778
<b>Total Revenues</b>	<b>117,726</b>	<b>135,443</b>	<b>127,108</b>	<b>154,100</b>	<b>150,834</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	44,161	34,134	39,334	41,193	48,160
710200 Food Services - Benefits	22,746	21,822	23,588	25,224	27,735
710300 Food Services - Purchased Services	977	2,315	1,496	2,127	2,530
710400 Food Services - Supplies / Materials	67,189	66,330	65,342	69,110	70,950
710500 Food Services - Capital Objects	148	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>135,221</b>	<b>124,601</b>	<b>129,760</b>	<b>137,654</b>	<b>149,375</b>

<b>Balance Sheet</b>					
111000 Cash	0	2,285	0	16,446	26,792
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	2,635	0	404	0	0
213000 Accounts Payable	0	260	223	627	901
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	6,182	0	0	0	8,612
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-8,817</b>	<b>2,025</b>	<b>-627</b>	<b>15,819</b>	<b>17,279</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	11,268	10,383	10,813	11,471	12,448

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.78	0.20	-0.06	1.38	1.39

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: SNAKE RIVER SCHOOL DISTRICT  
DISTRICT NUMBER: 052.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	15,779	26,099	13,818	4,050	5,891
416100 Meal Sales - Reimbursable	141,266	160,260	156,754	155,226	151,320
416200 Meal Sales - Non-reimbursable	25,182	25,025	11,767	9,856	9,413
416900 Other Food Sales	0	0	1,517	1,880	3,556
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	226,906	224,262	232,782	254,295	259,507
445900 Commodities and Other Federal Grants	32,719	41,750	37,723	37,150	30,720
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	57,499	69,432	27,622	0	15,000
<b>Total Revenues</b>	<b>499,351</b>	<b>546,828</b>	<b>481,983</b>	<b>462,457</b>	<b>475,407</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	197,105	218,481	205,550	194,727	184,258
710200 Food Services - Benefits	42,999	43,858	37,116	35,273	38,447
710300 Food Services - Purchased Services	1,439	1,573	1,456	1,261	1,122
710400 Food Services - Supplies / Materials	265,379	282,916	237,861	218,000	230,649
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>506,922</b>	<b>546,828</b>	<b>481,983</b>	<b>449,261</b>	<b>454,476</b>

<b>Balance Sheet</b>					
111000 Cash	39,974	40,087	0	0	312,487
112000 Investments	0	0	0	42,606	110,902
114000 Other Receivables	0	240	33,613	5,525	6,610
115000 Inventories	52,806	45,095	43,506	37,936	43,820
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	941	0	365,945
213000 Accounts Payable	0	407	0	0	69
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	39,974	39,920	32,672	34,936	35,743
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	52,806	45,095	43,506	37,936	0
310600 Reserved for Inventories	0	0	0	0	43,820
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,195</b>	<b>28,242</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	42,244	45,569	40,165	37,438	37,873

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.35	0.75

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: SODA SPRINGS JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 150.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	608	971	326	233	276
416100 Meal Sales - Reimbursable	85,403	0	0	0	0
416200 Meal Sales - Non-reimbursable	6,393	96,132	88,891	91,920	0
416900 Other Food Sales	0	0	0	0	89,222
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	56,306	55,323	64,852	77,230	99,743
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>148,710</b>	<b>152,426</b>	<b>154,069</b>	<b>169,383</b>	<b>189,241</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	58,079	75,932	58,481	79,713	82,476
710200 Food Services - Benefits	13,435	9,397	8,112	9,382	19,246
710300 Food Services - Purchased Services	0	0	0	0	0
710400 Food Services - Supplies / Materials	71,339	73,506	74,462	80,191	87,904
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>142,853</b>	<b>158,835</b>	<b>141,055</b>	<b>169,286</b>	<b>189,626</b>
<b>Balance Sheet</b>					
111000 Cash	34,208	27,799	40,812	40,910	44,673
112000 Investments	0	0	0	0	6,467
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	45,615
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>34,208</b>	<b>27,799</b>	<b>40,812</b>	<b>40,910</b>	<b>5,525</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	11,904	13,236	11,755	14,107	15,802
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.87	2.10	3.47	2.90	0.35

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **SOUTH LEMHI SCHOOL DISTRICT**  
 DISTRICT NUMBER: **292.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	7,559	8,150	6,839	6,833	7,628
416200 Meal Sales - Non-reimbursable	2,631	2,441	2,688	2,270	2,177
416900 Other Food Sales	0	174	247	497	383
419900 Other Local Sales	198	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	28,467	23,347	19,369	19,467	19,590
445900 Commodities and Other Federal Grants	0	4,080	3,328	2,880	2,660
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	3,000	5,000	5,000	5,000	7,000
<b>Total Revenues</b>	<b>41,855</b>	<b>43,192</b>	<b>37,471</b>	<b>36,947</b>	<b>39,438</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	14,174	15,338	11,778	14,451	14,392
710200 Food Services - Benefits	1,460	1,618	2,751	3,961	4,481
710300 Food Services - Purchased Services	2,807	1,696	1,300	1,234	834
710400 Food Services - Supplies / Materials	21,046	24,203	22,625	20,679	24,838
710500 Food Services - Capital Objects	338	0	530	346	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>39,825</b>	<b>42,855</b>	<b>38,984</b>	<b>40,671</b>	<b>44,545</b>
<b>Balance Sheet</b>					
111000 Cash	4,723	5,060	5,514	2,700	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	42
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	2,699
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	1,967	2,877	2,627
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>4,723</b>	<b>5,060</b>	<b>3,547</b>	<b>-177</b>	<b>-5,284</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	3,319	3,571	3,249	3,389	3,712
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.42	1.42	1.09	-0.05	-1.42

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **ST. MARIES JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **041.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	29	41	24	18	13
416100 Meal Sales - Reimbursable	124,158	89,627	90,169	89,471	102,002
416200 Meal Sales - Non-reimbursable	13,060	16,725	16,719	18,534	14,080
416900 Other Food Sales	3,160	3,321	2,185	3,760	2,678
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	177,706	163,409	172,351	189,601	199,496
445900 Commodities and Other Federal Grants	17,746	31,337	32,658	31,784	26,328
453000 Sale / Compensation from Sale of Fixed Assets	0	1,855	0	0	0
460000 Transfers In	0	50,000	38,200	12,000	25,500
<b>Total Revenues</b>	<b>335,859</b>	<b>356,315</b>	<b>352,306</b>	<b>345,168</b>	<b>370,097</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	101,196	132,556	128,505	130,629	123,555
710200 Food Services - Benefits	36,211	38,144	43,473	40,672	41,620
710300 Food Services - Purchased Services	71,230	13,720	3,477	4,206	12,926
710400 Food Services - Supplies / Materials	185,474	182,832	165,786	166,699	185,694
710500 Food Services - Capital Objects	173	3,308	4,603	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>394,284</b>	<b>370,560</b>	<b>345,844</b>	<b>342,206</b>	<b>363,795</b>

<b>Balance Sheet</b>					
111000 Cash	0	810	403	2,489	0
112000 Investments	567	608	636	657	670
114000 Other Receivables	6,548	10,299	32,481	19,416	26,347
115000 Inventories	6,919	6,218	9,524	6,547	10,000
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	111,217	128,736	148,817	130,132	132,631
213000 Accounts Payable	3,226	41	109	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	14,406	22,193	20,692	22,589	21,697
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	6,919	6,218	0	6,547	10,000
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-121,734</b>	<b>-139,253</b>	<b>-126,574</b>	<b>-130,159</b>	<b>-127,311</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	32,857	30,880	28,820	28,517	30,316

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-3.70	-4.51	-4.39	-4.56	-4.20

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: SUGAR-SALEM JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 322.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	2,164	1,621	636	0	0
416100 Meal Sales - Reimbursable	125,573	122,662	142,204	139,536	140,991
416200 Meal Sales - Non-reimbursable	16,472	15,212	15,282	16,588	13,910
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	3,219	3,080	4,341	5,140	5,402
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	206,692	201,610	188,752	198,341	202,954
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>354,120</b>	<b>344,185</b>	<b>351,215</b>	<b>359,605</b>	<b>363,257</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	135,097	134,593	138,388	141,678	140,642
710200 Food Services - Benefits	33,612	39,616	32,315	36,806	38,123
710300 Food Services - Purchased Services	6,984	8,933	2,471	2,676	2,726
710400 Food Services - Supplies / Materials	185,539	180,443	189,962	171,040	182,774
710500 Food Services - Capital Objects	836	0	365	880	1,410
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>362,068</b>	<b>363,585</b>	<b>363,501</b>	<b>353,080</b>	<b>365,675</b>
<b>Balance Sheet</b>					
111000 Cash	92	5,984	0	29,270	25,598
112000 Investments	49,379	29,807	20,541	0	0
114000 Other Receivables	1,299	929	18,184	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	16,403	0	0
213000 Accounts Payable	112	19	1,966	0	283
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	25,330	30,773	26,714	29,103	27,566
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>25,328</b>	<b>5,928</b>	<b>-6,358</b>	<b>167</b>	<b>-2,251</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	30,172	30,299	30,292	29,423	30,473
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.84	0.20	-0.21	0.01	-0.07

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **SWAN VALLEY ELEMENTARY SCHOOL DISTRICT**  
 DISTRICT NUMBER: **092.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	4,851	6,355	6,318	6,582	5,339
416200 Meal Sales - Non-reimbursable	912	0	0	559	868
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	357	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	10,037	12,250	12,282	10,895	10,193
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	7,090	9,424	5,348	11,972	7,205
<b>Total Revenues</b>	<b>22,890</b>	<b>28,386</b>	<b>23,948</b>	<b>30,008</b>	<b>23,605</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	9,564	9,964	11,803	13,081	12,714
710200 Food Services - Benefits	4,064	5,266	4,474	5,864	6,506
710300 Food Services - Purchased Services	0	0	250	0	0
710400 Food Services - Supplies / Materials	6,156	10,383	8,236	8,548	7,649
710500 Food Services - Capital Objects	201	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	4,712	0	0	0
<b>Total Expenditures</b>	<b>19,985</b>	<b>30,325</b>	<b>24,763</b>	<b>27,493</b>	<b>26,869</b>

<b>Balance Sheet</b>					
111000 Cash	0	0	0	0	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	1,182	1,975	3,494	460	3,452
213000 Accounts Payable	0	0	62	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	1,894	3,040	2,274	2,855	3,127
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-3,076</b>	<b>-5,015</b>	<b>-5,830</b>	<b>-3,315</b>	<b>-6,579</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	1,665	2,527	2,064	2,291	2,239

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.85	-1.98	-2.82	-1.45	-2.94

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: TETON COUNTY SCHOOL DISTRICT  
DISTRICT NUMBER: 401.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	499	53	0	0	0
416100 Meal Sales - Reimbursable	94,063	98,601	114,278	114,449	122,356
416200 Meal Sales - Non-reimbursable	10,179	7,536	9,763	10,393	11,552
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	3,216	3,430	2,101	3,279	2,440
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	137,134	151,711	166,657	168,134	221,659
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>245,091</b>	<b>261,331</b>	<b>292,799</b>	<b>296,255</b>	<b>358,007</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	107,451	118,265	123,085	125,319	126,209
710200 Food Services - Benefits	4,202	0	0	0	0
710300 Food Services - Purchased Services	0	0	420	71	1,401
710400 Food Services - Supplies / Materials	136,523	146,185	160,395	157,344	179,834
710500 Food Services - Capital Objects	1,613	1,059	380	4,374	5,237
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>249,789</b>	<b>265,509</b>	<b>284,280</b>	<b>287,108</b>	<b>312,681</b>

<b>Balance Sheet</b>					
111000 Cash	52,393	48,787	41,994	66,771	110,143
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	15,281	0	7,527
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	4,526
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	17,415	17,987	17,956	18,305	19,352
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>34,978</b>	<b>30,800</b>	<b>39,319</b>	<b>48,466</b>	<b>93,792</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	20,816	22,126	23,690	23,926	26,057

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.68	1.39	1.66	2.03	3.60

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: TROY SCHOOL DISTRICT  
DISTRICT NUMBER: 287.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	46,230	45,246	48,121
416200 Meal Sales - Non-reimbursable	0	0	3,691	3,663	2,401
416900 Other Food Sales	0	0	1,082	0	600
419900 Other Local Sales	0	0	3,566	0	3,665
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	0	0	45,176	42,225	50,005
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>99,745</b>	<b>91,134</b>	<b>104,792</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	0	0	45,551	45,359	47,786
710200 Food Services - Benefits	0	0	8,462	7,256	6,184
710300 Food Services - Purchased Services	0	0	76	1,025	628
710400 Food Services - Supplies / Materials	0	0	45,521	35,743	37,766
710500 Food Services - Capital Objects	0	0	0	0	3,590
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>99,610</b>	<b>89,383</b>	<b>95,954</b>
<b>Balance Sheet</b>					
111000 Cash	0	0	20	20	20
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	6,782	0	20,297
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	10,669	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	58	528
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	6,667	8,745	9,065
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>135</b>	<b>1,886</b>	<b>10,724</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	0	0	8,301	7,449	7,996
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.02	0.25	1.34

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **TWIN FALLS SCHOOL DISTRICT**  
 DISTRICT NUMBER: **411.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	1,459	1,973	2,026
416100 Meal Sales - Reimbursable	555,177	574,419	608,162	602,000	585,499
416200 Meal Sales - Non-reimbursable	90,002	79,144	70,748	92,500	95,602
416900 Other Food Sales	15,921	10,334	14,068	15,854	17,490
419900 Other Local Sales	6,089	4,246	0	51	1,000
439000 Other State Revenue	0	0	0	0	325
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	1,011,490	1,005,943	1,052,044	1,132,617	1,221,292
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>1,678,679</b>	<b>1,674,086</b>	<b>1,746,481</b>	<b>1,844,995</b>	<b>1,923,234</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	618,204	638,646	670,348	670,734	683,922
710200 Food Services - Benefits	84,435	88,747	82,455	102,938	105,986
710300 Food Services - Purchased Services	51,459	53,649	32,123	43,767	31,418
710400 Food Services - Supplies / Materials	929,531	917,290	961,034	996,211	1,040,295
710500 Food Services - Capital Objects	0	10,508	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	8,738
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,683,629</b>	<b>1,708,840</b>	<b>1,745,960</b>	<b>1,813,650</b>	<b>1,870,359</b>
<b>Balance Sheet</b>					
111000 Cash	186,086	166,858	152,184	196,083	129,438
112000 Investments	0	0	0	0	103,895
114000 Other Receivables	5,939	4,635	7,628	8,917	31,008
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	6,721	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	17,970	13,640	12,757	17,887	16,866
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	81,355	76,783	83,821	84,953	89,988
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	23,124	11,488	12,348	14,800
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>92,700</b>	<b>57,946</b>	<b>58,467</b>	<b>89,812</b>	<b>142,687</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	140,302	142,403	145,497	151,138	155,863
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.66	0.41	0.40	0.59	0.92

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: VALLEY SCHOOL DISTRICT  
DISTRICT NUMBER: 262.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	3,359	1,734	1,263	905
416100 Meal Sales - Reimbursable	44,658	41,605	45,165	46,993	45,560
416200 Meal Sales - Non-reimbursable	6,485	5,978	7,678	6,332	5,996
416900 Other Food Sales	14,703	15,645	22,220	16,712	920
419900 Other Local Sales	2,954	3,309	742	5,376	7,417
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	156,902	165,185	185,098	195,694	189,218
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	13,753	13,407	15,428	15,250	14,050
<b>Total Revenues</b>	<b>239,455</b>	<b>248,488</b>	<b>278,065</b>	<b>287,620</b>	<b>264,066</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	77,780	82,161	86,743	89,981	82,416
710200 Food Services - Benefits	31,960	32,207	35,305	37,215	33,996
710300 Food Services - Purchased Services	0	0	0	0	0
710400 Food Services - Supplies / Materials	125,106	132,323	152,713	156,755	137,225
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>234,846</b>	<b>246,691</b>	<b>274,761</b>	<b>283,951</b>	<b>253,637</b>
<b>Balance Sheet</b>					
111000 Cash	22,785	21,279	30,262	30,917	38,551
112000 Investments	40,905	43,887	40,454	41,619	42,465
114000 Other Receivables	468	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	222	222
213000 Accounts Payable	1,710	193	1,674	194	0
214000 Contracts Payable	12,757	0	0	15,888	0
217000 Salaries / Benefits Payable	0	15,854	16,619	0	14,133
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>49,691</b>	<b>49,119</b>	<b>52,423</b>	<b>56,232</b>	<b>66,661</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	19,571	20,558	22,897	23,663	21,136
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.54	2.39	2.29	2.38	3.15

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: VALLIVUE SCHOOL DISTRICT  
DISTRICT NUMBER: 139.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	8,861	12,152	4,576	1,642	-231
416100 Meal Sales - Reimbursable	329,518	333,712	342,729	356,817	377,009
416200 Meal Sales - Non-reimbursable	37,875	40,454	38,360	38,740	36,844
416900 Other Food Sales	65,008	82,229	105,619	98,872	73,019
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	498,767	524,696	624,354	726,497	935,655
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>940,029</b>	<b>993,243</b>	<b>1,115,638</b>	<b>1,222,568</b>	<b>1,422,296</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	374,404	406,199	444,069	499,600	560,430
710200 Food Services - Benefits	95,573	80,323	115,077	130,117	146,594
710300 Food Services - Purchased Services	10,415	17,862	23,036	17,219	25,894
710400 Food Services - Supplies / Materials	390,883	439,728	461,323	518,945	540,705
710500 Food Services - Capital Objects	7,319	11,126	25,079	34,311	48,401
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	39,300	0	0
<b>Total Expenditures</b>	<b>878,594</b>	<b>955,238</b>	<b>1,107,884</b>	<b>1,200,192</b>	<b>1,322,024</b>
<b>Balance Sheet</b>					
111000 Cash	230,907	257,412	266,610	305,074	355,463
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	27,817	23,941	91,510
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	86,084	0
214000 Contracts Payable	62,374	68,260	83,595	0	101,573
217000 Salaries / Benefits Payable	15,586	-1,800	12,126	21,850	24,047
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>152,947</b>	<b>190,952</b>	<b>198,706</b>	<b>221,081</b>	<b>321,353</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	73,216	79,603	92,324	100,016	110,169
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.09	2.40	2.15	2.21	2.92

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **WALLACE SCHOOL DISTRICT**  
 DISTRICT NUMBER: **393.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	37,323	42,073	22,470	22,197	22,947
416200 Meal Sales - Non-reimbursable	883	581	742	1,952	10,853
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	93,014	74,384	81,568	111,983	109,752
445900 Commodities and Other Federal Grants	0	10,185	8,419	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	1,762	16,231	7,689	2,324
<b>Total Revenues</b>	<b>131,220</b>	<b>128,985</b>	<b>129,430</b>	<b>143,821</b>	<b>145,876</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	45,369	49,942	40,473	43,253	49,821
710200 Food Services - Benefits	7,467	2,372	10,583	4,240	5,047
710300 Food Services - Purchased Services	2,465	756	1,760	11,406	9,105
710400 Food Services - Supplies / Materials	67,844	80,223	62,283	71,719	81,562
710500 Food Services - Capital Objects	2,306	0	10,564	6,672	4,270
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>125,451</b>	<b>133,293</b>	<b>125,663</b>	<b>137,290</b>	<b>149,805</b>
<b>Balance Sheet</b>					
111000 Cash	16,939	576	1,185	4,912	16,210
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	11,859	12,969	16,521	1,429
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	2,565	2,369	321	1,069	1,204
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>14,374</b>	<b>10,066</b>	<b>13,833</b>	<b>20,364</b>	<b>16,435</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	10,454	11,108	10,472	11,441	12,484
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.37	0.91	1.32	1.78	1.32

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **WEISER SCHOOL DISTRICT**  
 DISTRICT NUMBER: **431.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	1,658	2,394	1,452	789	451
416100 Meal Sales - Reimbursable	108,412	113,382	109,187	101,552	98,681
416200 Meal Sales - Non-reimbursable	12,496	13,861	13,205	14,042	15,248
416900 Other Food Sales	16,601	16,166	18,862	16,211	19,052
419900 Other Local Sales	3,260	3,403	4,014	3,189	2,611
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	277,638	298,822	297,904	327,637	361,668
445900 Commodities and Other Federal Grants	31,598	33,445	38,623	40,899	41,425
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>451,663</b>	<b>481,473</b>	<b>483,247</b>	<b>504,319</b>	<b>539,136</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	156,921	172,506	184,686	161,333	174,466
710200 Food Services - Benefits	43,456	53,075	53,214	46,313	59,156
710300 Food Services - Purchased Services	6,830	7,593	6,598	5,135	9,843
710400 Food Services - Supplies / Materials	216,169	236,407	239,578	256,524	275,079
710500 Food Services - Capital Objects	1,339	1,449	11,574	20,582	4,741
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>424,715</b>	<b>471,030</b>	<b>495,650</b>	<b>489,887</b>	<b>523,285</b>
<b>Balance Sheet</b>					
111000 Cash	102,988	111,068	110,527	99,960	119,542
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	2,356	0	0	0
115000 Inventories	21,223	26,223	30,031	32,333	35,151
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	33,980	33,980	47,909	34,798	34,633
213000 Accounts Payable	188	0	0	30	42
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	29,158	34,339	33,724	24,108	30,810
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	21,223	26,223	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>39,662</b>	<b>45,105</b>	<b>58,925</b>	<b>73,357</b>	<b>89,208</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	35,393	39,253	41,304	40,824	43,607
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.12	1.15	1.43	1.80	2.05

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **WENDELL SCHOOL DISTRICT**  
 DISTRICT NUMBER: **232.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	1,312	1,635	1,325	1,139	1,350
416100 Meal Sales - Reimbursable	67,693	80,696	77,411	72,228	69,802
416200 Meal Sales - Non-reimbursable	5,472	6,373	6,857	6,120	5,230
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	885	295	1,020	416	613
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	155,841	169,680	183,228	194,392	197,545
445900 Commodities and Other Federal Grants	15,672	18,624	19,927	20,829	16,935
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>246,875</b>	<b>277,303</b>	<b>289,768</b>	<b>295,124</b>	<b>291,475</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	79,564	88,595	93,550	91,948	94,504
710200 Food Services - Benefits	10,584	12,183	10,265	11,598	12,224
710300 Food Services - Purchased Services	1,354	838	920	1,824	0
710400 Food Services - Supplies / Materials	139,982	157,380	167,625	169,858	174,636
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>231,484</b>	<b>258,996</b>	<b>272,360</b>	<b>275,228</b>	<b>281,364</b>
<b>Balance Sheet</b>					
111000 Cash	61,882	80,938	56,218	100,796	110,183
112000 Investments	0	0	958	962	984
114000 Other Receivables	6,737	8,596	52,641	28,575	28,238
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	7,625	8,666	8,770	9,704	8,324
213000 Accounts Payable	1,884	1,943	2,137	2,169	2,774
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	12,432	13,940	16,517	16,171	15,907
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>46,678</b>	<b>64,985</b>	<b>82,393</b>	<b>102,289</b>	<b>112,400</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	19,290	21,583	22,697	22,936	23,447
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.42	3.01	3.63	4.46	4.79

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: WEST BONNER COUNTY SCHOOL DISTRICT  
DISTRICT NUMBER: 083.0

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	54,870	57,244	57,250	75,495	81,467
416200 Meal Sales - Non-reimbursable	79,687	78,892	80,476	47,110	40,079
416900 Other Food Sales	1,481	0	0	0	0
419900 Other Local Sales	0	2,013	4,402	3,743	6,496
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	253,488	283,773	284,080	283,477	327,557
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	31,696	0	58,194	20,000	0
<b>Total Revenues</b>	<b>421,222</b>	<b>421,922</b>	<b>484,402</b>	<b>429,825</b>	<b>455,599</b>

## Expenditures

710100 Food Services - Salaries	158,709	173,936	181,670	183,197	173,332
710200 Food Services - Benefits	36,354	38,810	42,963	43,039	50,048
710300 Food Services - Purchased Services	5,549	1,825	23,498	9,425	14,270
710400 Food Services - Supplies / Materials	219,189	228,060	216,983	193,122	215,965
710500 Food Services - Capital Objects	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>419,801</b>	<b>442,631</b>	<b>465,114</b>	<b>428,783</b>	<b>453,615</b>

## Balance Sheet

111000 Cash	0	0	0	16,295	694
112000 Investments	0	0	0	0	0
114000 Other Receivables	23,706	11,119	46,119	4,364	18,321
115000 Inventories	0	0	10,902	14,062	15,119
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	5,622	26,661	0	0
213000 Accounts Payable	217	2,011	2,651	1,812	2,622
214000 Contracts Payable	0	0	0	0	28,486
217000 Salaries / Benefits Payable	22,068	22,774	27,709	31,867	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>1,421</b>	<b>-19,288</b>	<b>0</b>	<b>1,042</b>	<b>3,026</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	34,983	36,886	38,760	35,732	37,801
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.04	-0.52	0.00	0.03	0.08
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: WEST JEFFERSON SCHOOL DISTRICT  
 DISTRICT NUMBER: 253.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	49,336	45,501	51,073	50,708	47,726
416200 Meal Sales - Non-reimbursable	9,243	2,081	1,869	2,328	2,687
416900 Other Food Sales	6,157	5,176	5,506	6,325	6,909
419900 Other Local Sales	11,572	127	108	0	196
439000 Other State Revenue	0	2,346	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	75,134	69,900	69,583	87,512	98,500
445900 Commodities and Other Federal Grants	0	12,609	10,903	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	21,786	49,053	28,592	39,372	30,000
<b>Total Revenues</b>	<b>173,228</b>	<b>186,793</b>	<b>167,634</b>	<b>186,245</b>	<b>186,018</b>

<b>Expenditures</b>					
710100 Food Services - Salaries	51,753	54,313	68,624	73,972	70,313
710200 Food Services - Benefits	28,763	31,024	28,592	32,554	33,737
710300 Food Services - Purchased Services	0	0	0	0	0
710400 Food Services - Supplies / Materials	102,406	70,851	62,061	66,623	70,150
710500 Food Services - Capital Objects	287	0	0	0	182
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>183,209</b>	<b>156,188</b>	<b>159,277</b>	<b>173,149</b>	<b>174,382</b>

<b>Balance Sheet</b>					
111000 Cash	0	8,431	8,305	39,440	55,971
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	8,453	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	9,801	0	0	0	0
213000 Accounts Payable	0	30	0	0	15
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	12,403	0	0	9,586	14,466
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>-22,204</b>	<b>8,401</b>	<b>16,758</b>	<b>29,854</b>	<b>41,490</b>

<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	15,267	13,016	13,273	14,429	14,532

<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.45	0.65	1.26	2.07	2.86

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: WEST SIDE JOINT SCHOOL DISTRICT  
DISTRICT NUMBER: 202.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	907	1,337	1,407	1,036	1,196
416100 Meal Sales - Reimbursable	50,370	49,892	47,326	57,143	58,841
416200 Meal Sales - Non-reimbursable	5,172	3,931	3,083	579	1,970
416900 Other Food Sales	0	0	3,438	2,770	1,535
419900 Other Local Sales	0	0	0	0	0
439000 Other State Revenue	0	0	0	1,800	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	107,405	91,000	92,146	78,526	104,322
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	10,000	15,000	5,000
<b>Total Revenues</b>	<b>163,854</b>	<b>146,160</b>	<b>157,400</b>	<b>156,854</b>	<b>172,864</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	53,279	60,964	63,775	61,541	67,486
710200 Food Services - Benefits	9,526	10,943	12,982	11,170	13,445
710300 Food Services - Purchased Services	0	0	0	877	316
710400 Food Services - Supplies / Materials	75,609	97,542	77,610	80,136	92,732
710500 Food Services - Capital Objects	0	0	535	199	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>138,414</b>	<b>169,449</b>	<b>154,902</b>	<b>153,923</b>	<b>173,979</b>
<b>Balance Sheet</b>					
111000 Cash	55,454	23,568	1,062	3,993	88,204
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	74,547
213000 Accounts Payable	33,602	25,004	0	0	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	10,779
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>21,852</b>	<b>-1,436</b>	<b>1,062</b>	<b>3,993</b>	<b>2,878</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	11,535	14,121	12,909	12,827	14,498
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.89	-0.10	0.08	0.31	0.20

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **WHITEPINE JOINT SCHOOL DISTRICT**  
 DISTRICT NUMBER: **288.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	24,400	25,138	27,561
416200 Meal Sales - Non-reimbursable	0	0	3,919	4,639	5,631
416900 Other Food Sales	0	0	0	0	1,094
419900 Other Local Sales	0	0	84	0	65
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	0	0	43,759	46,019	41,735
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	11,633	9,546	18,128
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>83,795</b>	<b>85,342</b>	<b>94,214</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	0	0	40,927	35,070	41,997
710200 Food Services - Benefits	0	0	11,072	10,242	13,230
710300 Food Services - Purchased Services	0	0	36	170	219
710400 Food Services - Supplies / Materials	0	0	31,760	39,420	38,768
710500 Food Services - Capital Objects	0	0	0	440	0
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>83,795</b>	<b>85,342</b>	<b>94,214</b>
<b>Balance Sheet</b>					
111000 Cash	0	0	20	20	20
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	5,927	6,478	7,803
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	135	389
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	5,947	6,363	7,434
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	0	0	6,983	7,112	7,851
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

# Child Nutrition Financial Report

DISTRICT NAME: **WILDER SCHOOL DISTRICT**  
 DISTRICT NUMBER: **133.0**

## Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	1,209	0	0	0	0
416100 Meal Sales - Reimbursable	9,537	10,914	9,622	10,863	7,017
416200 Meal Sales - Non-reimbursable	3,125	3,537	4,023	3,086	2,302
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	5	5	0	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	149,940	151,747	148,311	156,107	143,294
445900 Commodities and Other Federal Grants	10,115	11,468	5,954	15,506	9,184
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	0	0	0
<b>Total Revenues</b>	<b>173,926</b>	<b>177,671</b>	<b>167,915</b>	<b>185,562</b>	<b>161,797</b>

## Expenditures

710100 Food Services - Salaries	53,812	54,452	56,386	59,769	54,676
710200 Food Services - Benefits	21,821	31,420	33,484	35,881	41,639
710300 Food Services - Purchased Services	911	1,002	1,991	2,451	5,537
710400 Food Services - Supplies / Materials	69,259	83,862	77,131	82,732	74,512
710500 Food Services - Capital Objects	1,549	8,167	0	60	165
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	7,657	7,902	3,718	8,573	0
<b>Total Expenditures</b>	<b>155,009</b>	<b>186,805</b>	<b>172,710</b>	<b>189,466</b>	<b>176,529</b>

## Balance Sheet

111000 Cash	44,667	39,451	33,485	30,213	23,612
112000 Investments	0	0	0	0	0
114000 Other Receivables	9,577	6,245	8,412	6,229	0
115000 Inventories	9,096	7,868	7,868	8,089	6,647
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	497	340	1,015	555	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	15,241	14,756	15,078	14,208	15,224
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>47,602</b>	<b>38,468</b>	<b>33,672</b>	<b>29,768</b>	<b>15,035</b>

## Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	12,917	15,567	14,393	15,789	14,711
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## Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.69	2.47	2.34	1.89	1.02
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.



# Child Nutrition Financial Report

DISTRICT NAME: **POCATELLO COMMUNITY CHARTER SCHOOL**  
 DISTRICT NUMBER: **025.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Revenues</b>					
411100 Taxes - General M&O	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	11,760	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	17,020
416900 Other Food Sales	0	0	0	0	0
419900 Other Local Sales	0	0	0	16,034	0
439000 Other State Revenue	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0
460000 Transfers In	0	0	5,125	5,247	5,078
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>16,885</b>	<b>21,281</b>	<b>22,098</b>
<b>Expenditures</b>					
710100 Food Services - Salaries	0	0	4,266	8,370	7,713
710200 Food Services - Benefits	0	0	325	1,711	2,615
710300 Food Services - Purchased Services	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	8,503	11,144	11,520
710500 Food Services - Capital Objects	0	0	170	56	250
911600 Food Services - Debt Service Principal	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0
710700 Insurance - Judgements	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>13,264</b>	<b>21,281</b>	<b>22,098</b>
<b>Balance Sheet</b>					
111000 Cash	0	0	0	157	0
112000 Investments	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0
115000 Inventories	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0
213000 Accounts Payable	0	0	0	157	0
214000 Contracts Payable	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0
<b>Unreserved Funds / Operating Balance (320100 plus 320200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Average Monthly Expenditures</b>					
(Total expenditures above divided by 12 operating months)	0	0	1,105	1,773	1,842
<b>Months of Operating Funds Available</b>					
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.